

isi Sustainability Report

September 2025

People.
Planet.
Pleasure.



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Intro

Foreword by the Managing Directors

About this report

About isi

Dear readers,

It is with great pleasure that **we** would like to present our first Sustainability Report to you today – a real milestone on our joint journey towards corporate governance that feels **really good**.

In the "isi vision of the future", we have jointly stated that we do not want to be guided solely by economic indicators. Rather, we want to **take a balanced look at environmental aspects, social concerns, legally and formally correct corporate governance and economic growth**. This is exactly what we have been working towards in the past months - and today the time has come: we present you the first prototype of our **isi Sustainability Score**.

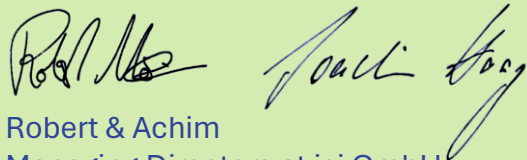
What can you expect in the report?

- A clear outline of our goals and how we defined them
- The derivation of our sustainability score
- Additional information to the overview in the cockpit
- Meeting formal requirements for ESG reporting

And the most important thing: **we do this voluntarily**. Not because we have to – but because we **really want to**. Our goal is not only to record and document KPIs, but also to implement concrete measures that make us better every year. And perhaps also more courageous in our goal-setting.

This report is a first step. As we know at isi, this is not the end, but the beginning. Let's work together to further develop our new goal system – openly, curiously and with the goal that it **feels really good for all of us**.

Best wishes



Robert & Achim
Managing Directors at isi GmbH



Standard

isi GmbH's Sustainability Report is prepared individually in accordance with the Voluntary Sustainability Reporting Standard for non-listed SMEs – (VSME) (December 2024) and follows the basic module of the reporting standard. This is a voluntary framework for SMEs (small and medium-sized enterprises) that includes information on sustainability, governance, strategy and key figures.

No essential information has been omitted due to sensitivity or confidentiality.

EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME)

December 2024



Responsible for the report - the isi ESGE team



Amélie Griesoph

**Our report
expert**

amelie.griesoph@
isi-insights.com



Sven Henneberg

**Our compliance
expert**

sven.henneberg@
isi-insights.com



Lilian Koch

**Our data
expert**

lilian.koch@
isi-insights.com

The management of isi GmbH is actively involved in the development and monitoring of the sustainability strategy. It approves the main contents of the report, reviews progress based on the sustainability scores and decides on strategic measures for further development. Coordination takes place regularly within ESGE team meetings and strategic reviews.

Profile



Total assets:
EUR 4.6 million

Turnover:
EUR 17.9 million

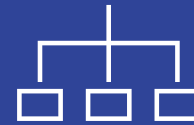


**Legal form of the
company:**
Ltd



Number of employees: 115

- > 84 women, 31 men
- > 100% men in the governing body, 32% on management level
- > All employees are employed on a permanent basis
- > Country of employment contracts for all employees: DE, NL (none of them are collective agreements)



NACE Codes:
70.22
73.20



Headquarters: Ascherberg 2, 37124 Rosdorf, Germany (51.51626, 9.91492)

Other locations:

- > Laboratory & Office Hamburg, Spitalerstr. 16, 20095 Hamburg, Germany (53.55195, 10.00143)
- > Laboratory & Office Munich, Neuhauser Str. 45, 80331 Munich, Germany (48.13868, 11.56705)
- > Laboratory Cologne, Schildergasse 24-30, 50667 Cologne, Germany (50.93673, 6.95514)



Our **isi** Purpose:

People.
Planet.
Pleasure.

5 **isi** Beliefs:



We put people first.

We see human beings as human beings, not just as consumers, clients or workforce. We care about their wellbeing, their needs and them flourishing. Come as you are!



We love sensory experiences.

We enable moments of delight, and not only with insights. We help with everything and everyone we know. Why? Because we are convinced that sensory enjoyment is a value of human existence and a purpose in itself.



We take responsibility.

We are convinced that the future needs to rebalance responsibility and sensory delight, and that this will open up new opportunities. As researchers, consultants, sparring partners, isi team members, innovators, parents, friends, human beings, we take responsibility for each other, our work and for isi itself. We contribute to sustainable ideas for a livable planet.



We trust in dialogue.

We engage in conversations that connect people across their differences. We believe in the value and power of critical opinions. We stay curious and enable meaningful discourse. Talk to us.



We grow together.

We see ourselves and our ecosystem of customers and partners as a living organism of individuals working together. We develop, learn, and un-learn. We make mistakes, get better and strive for the best solution. Together.

We embody our purpose and beliefs

The way we design, manufacture and consume products must change.

We help companies create product experiences that find the sweet spot between true enjoyment and real responsibility.

In our opinion, sensory experiences such as smelling and tasting are the prerequisite for joy and happiness. For this reason, a sustainable future can only work if people can have positive sensory experiences through consumption. At the same time, blind consumption must be reduced and resources conserved.

We have an ambitious purpose and meaningful beliefs, which for us not only mean nice words, but should also be expressed in clear numbers. With the isi Sustainability Score, we have set out to transparently document the effects of our actions and uncover potential. We want to improve step by step and in all relevant sustainability dimensions.

The management has overall responsibility for the implementation of the sustainability strategy and ensures that the ESGE goals are integrated into corporate management.

Sustainability certificates

The EcoVadis logo, featuring the word "ecovadis" in a lowercase, sans-serif font. The "v" is stylized with a green leaf-like shape integrated into it.

**Confirmed CSR
Engagement-Status**

EcoVadis is a leading provider of corporate sustainability assessments with a global network of over 130,000 assessed companies.

- > **At isi, our Corporate Social Responsibility (CSR) platform represents our strong commitment to social responsibility** and assures our clients of our commitment to ethical practices.
- > Since the launch of our CSR platform in 2016, isi has been continuously striving to improve its social and environmental impact. Our efforts were recognised in August 2023 when EcoVadis reaffirmed our CSR engagement status and awarded us a bronze medal, placing isi in the top 50% of all companies assessed by EcoVadis. The next audit is in 2025.

The CDP logo, consisting of a stylized circular icon followed by the letters "CDP" in a bold, sans-serif font.

CDP is a global non-profit organisation that operates the world's only independent environmental information disclosure system for companies, capital markets, cities, states and regions to manage their environmental impact.

- > Currently (September 2025) we have filled out CDP's questionnaire to receive an evaluation from them as well.

E5GE at isi

Materiality Assessment
Our way to the scores



Our path to ESGE

- As a first step on the way to our sustainability initiative, we have identified material topics relevant to isi with regard to ESGE. These topics were selected based on their relevance to our operations, their importance to our stakeholders, and their potential impact on the environment and society. The selection was carried out through internal ESGE team workshops together with the management based on an assessment of our risks and opportunities.
- For our selection, we took into account impact materiality, i.e. how isi's business activities affect the environment and society, and also financial materiality, i.e. how the material topics can affect isi's financial performance.
- An important result of our selection process is that, in addition to the sustainability topics E, S and G, we also want to include the entrepreneurial view of E and thus achieve a balance between sustainability on the one hand and a healthy company on the other. Therefore, we will include all four aspects E, S, G and E on an equal footing in our isi Cockpit¹ and steer isi accordingly.

¹ See appendix for more information on the isi Cockpit



Environment (E)

Our business model and our actions on the market affect environmental aspects on many levels.

- At isi, we maintain our own locations with high energy requirements, as we operate refrigeration and air conditioning systems. Our data streams for collaborative work, data collection, and processing mean a significant use of resources.
- We thrive on personal relationships with our partners (customers / suppliers, etc.). This leads to travel activities with an impact on the environment.
- In our studies, we typically use real test products that are evaluated by consumers. As a result, a big environmental factor is product management – production of samples, shipping and storage, administration and disposal. But it's also relevant how the many people who take part in our taste tests get to our sites and what environmental impacts are associated with this.
- The responsible use of environmental resources is therefore a central component of our sustainability strategy. **We have decided to determine the impact of all isi activities on the environment based on the isi carbon footprint.**



E

Social (5)

We have responsibilities towards our employees as well as towards our partners and society in general.

- As an employer, we take responsibility for a growing number of employees. It is important to us to provide a safe, attractive and humane workplace.
- We strive for a high level of employee satisfaction, want to offer healthy working conditions and clear structures. The employees form the foundation of our actions, which is why the development of our employees is our top priority. We accept and perceive each person in his or her individuality and actively work against any form of exclusion and discrimination, taking into account all legal requirements.
- In addition, as a company, we also have an external effect by being a "customer" of our suppliers. Our actions have a direct impact on the satisfaction of these important partners.
- As a company, we can also influence other social aspects indirectly, for example by supporting social projects financially or through voluntary activities.



Governance (G)

Based on the isi Compliance Guidelines, we have developed guidelines and business processes that are binding for all employees and the isi community.

- In cooperation with the management, isi's compliance team has defined various compliance guidelines and business processes, all of which are based on our Code of Conduct (isi Compliance Guidelines). In addition to legal requirements, data protection and data security are essential for our business model. That is why related guidelines take up a lot of space within isi. These compliance guidelines are binding and mandatory for all employees and the isi community.
- We expect our employees to report compliance violations to their supervisor, which will then be investigated immediately. The reporting can also be done anonymously via the isi reporting point.



Economic (E)

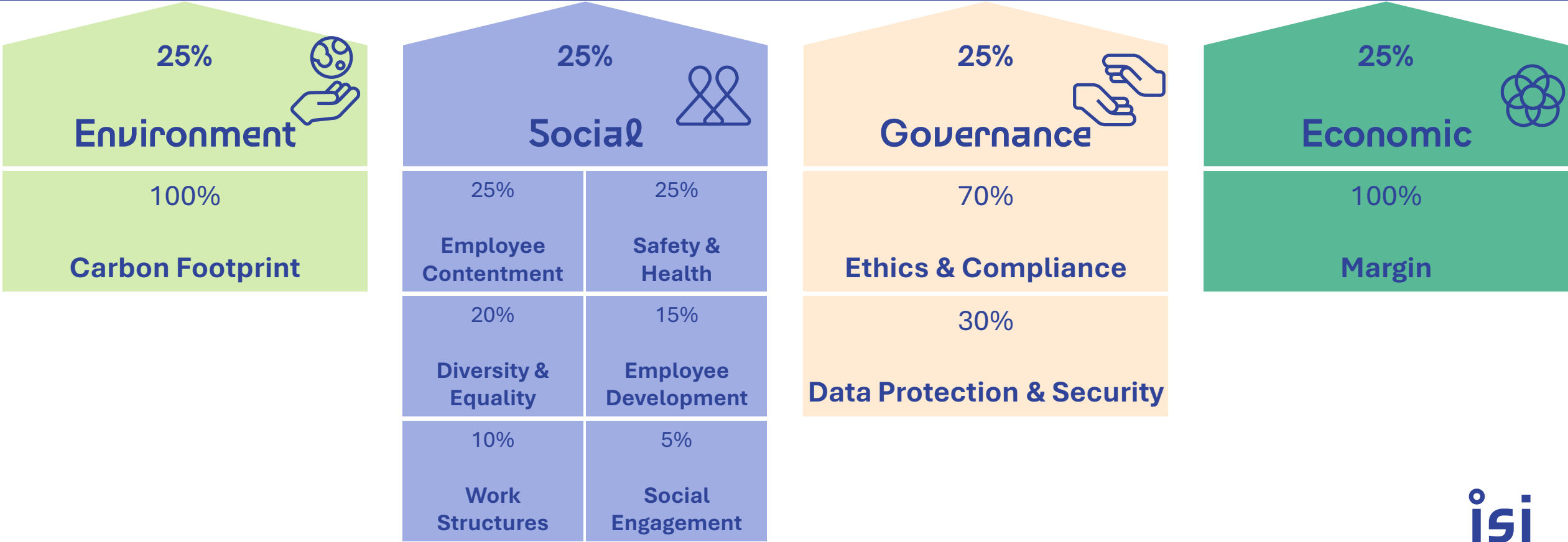
We want to be a long-term healthy company in the market and belong to the best of the industry.

- We do not stick to the status quo, but always think one step ahead, take into account the latest findings, trends and developments and are also an "innovation engine" for our customers.
- Our aim is to generate development opportunities for employees as well as provide freedom to explore future fields of action through healthy growth. In doing so, we make sure to satisfy our current customers in the best possible way and to enter long-term (=sustainable) business relationships.
- Our growth and a healthy customer structure is also driven by the fact that we actively develop new customers and bind them to isi. At the same time, we want to avoid any kind of over-dependence on a few major customers.
- However, the health of isi, which we want to measure by the margin achieved, is our top priority. Only if we remain healthy, we can take a balanced look at environmental aspects, social concerns, legally and formally correct corporate governance and economic growth.



The material topics were weighted according to their determined importance. All four aspects of ESGE then form the isi sustainability score with equal weighting.

isi Overall score



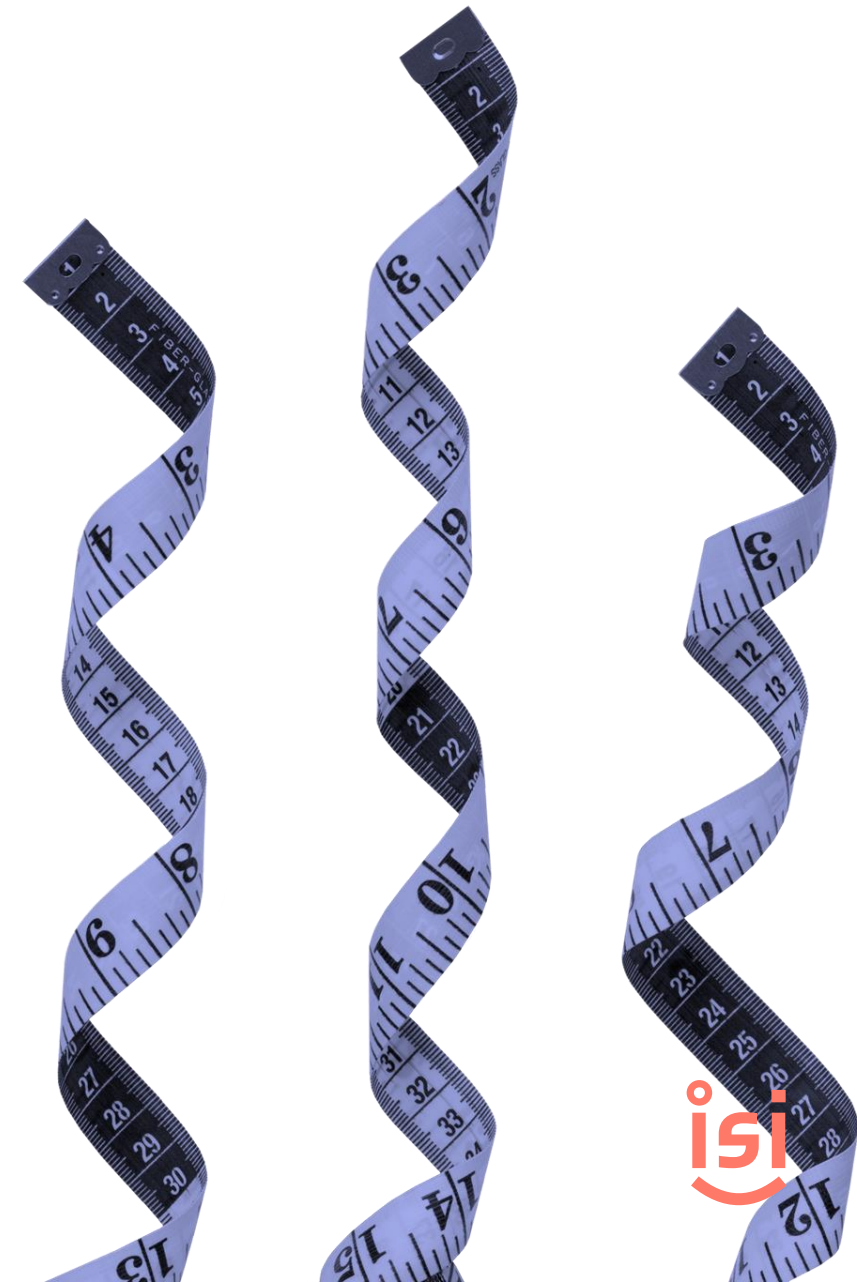
Percentages represent the weighting of the material topics per aspect and the aspects for the overall score.

From metrics to scores

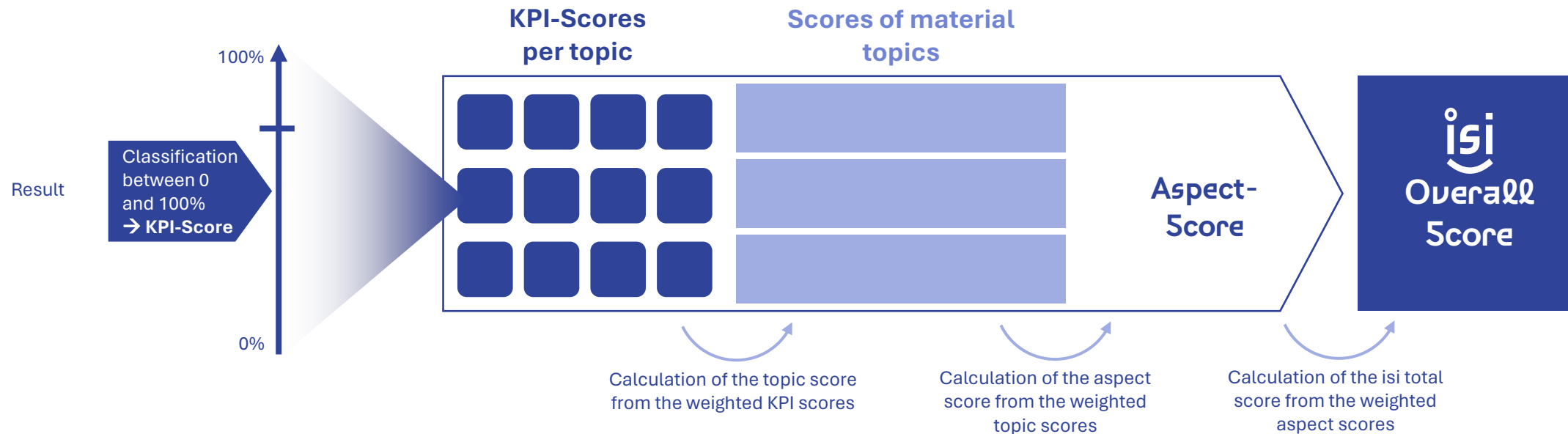
For our Sustainability Report, we measured the key figures for the Environmental, Social, Governance and Economic (ESGE) aspects. These measurements are central to getting an overview of our current performance and progress.

But we want to go one step further.

We have set **clear goals** for all aspects, their essential topics, and KPIs in order to classify the measured values based on them. This allows us not only to document the current status, but also to evaluate how close we are to our goals per year. By awarding **scores**, we can **show transparently and comprehensibly** which areas we **are already doing well** in and where **there is still room for** improvement. These scores indicate how close we are to **our goals** and help us identify and implement **targeted measures** for further improvement.



The measurement is carried out per KPI. KPI scores are formed from them on the basis of goals. They form the basis for the scores per material topic, aspect, and the isi overall score.



For each KPI, a **goal (100%)** and the **worst value (0%)** are defined in order to classify the measured value based on this. The KPIs per topic are **weighted differently depending on their relevance**.

The **material topics** per aspect are also weighted differently depending on their relevance.

All 4 aspects (E, S, G, E) are equally important to us **and are weighted equally accordingly**.

We can only achieve our KPI goals if we implement targeted measures.

Based on the results of our 1st survey year 2023, we have defined goals per KPI for the coming years. This means that the measures to achieve these goals go hand in hand. For each aspect, we collected measures through research, prioritised them for feasibility and effectiveness, and began to implement them gradually. Throughout the report, you will find examples of our measures per KPI.

In order to make the general topic of ESGE more accessible to employees and to motivate them in a friendly way to integrate the measures into their everyday work, we have developed mascots for each aspect:

The **green woodpecker** for environment, the **penguins** for social, the **fox** for governance (which we have already used before in the context of legal issues) and the **beaver** for economic.

For example, green woodpecker stickers in the office symbolise sustainability and are intended to remind people to heat and use the air conditioning system in accordance with isi ESGE guidelines.



Our results for 2024

Environment



For Environment, we have defined a key topic and KPI: the carbon footprint.

isi Overall score

25%



Environment

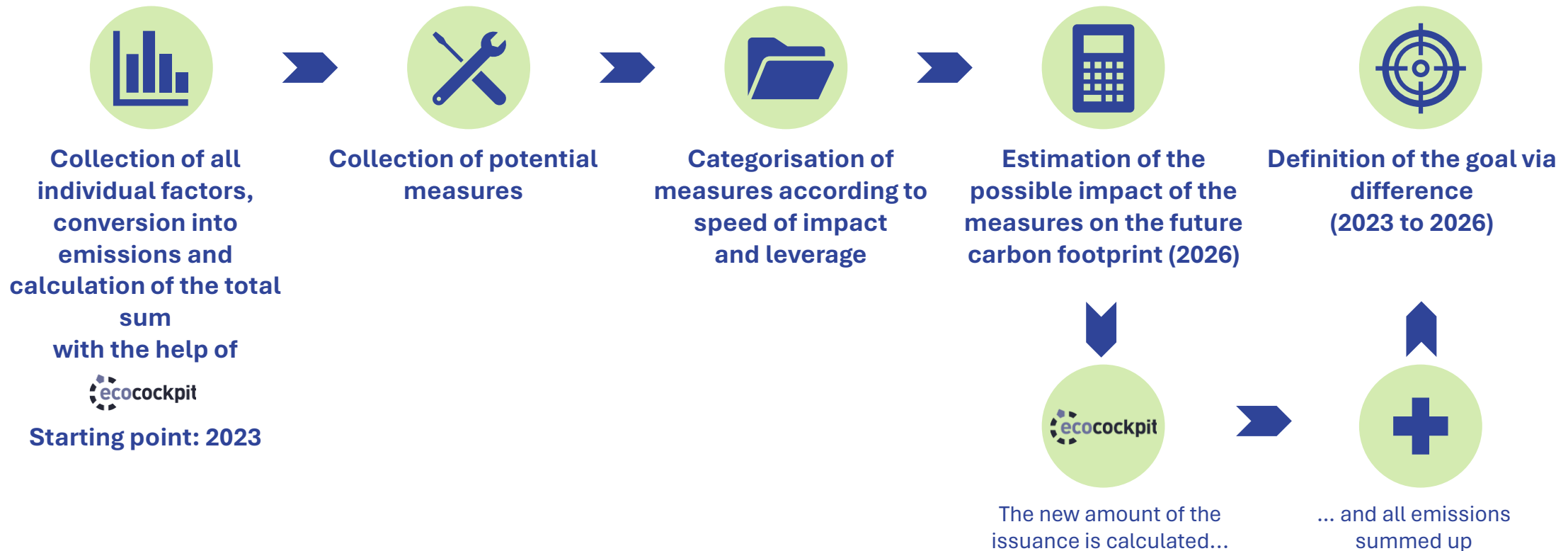
100%

Carbon Footprint



Percentages represent the weighting of the material topics per aspect and the aspects for the overall score.

In order to set a realistic target for the carbon footprint, we used potential measures to assess how far we could reduce the footprint within 3 years. The 2023 survey serves as the status quo.



Representation of the carbon footprint

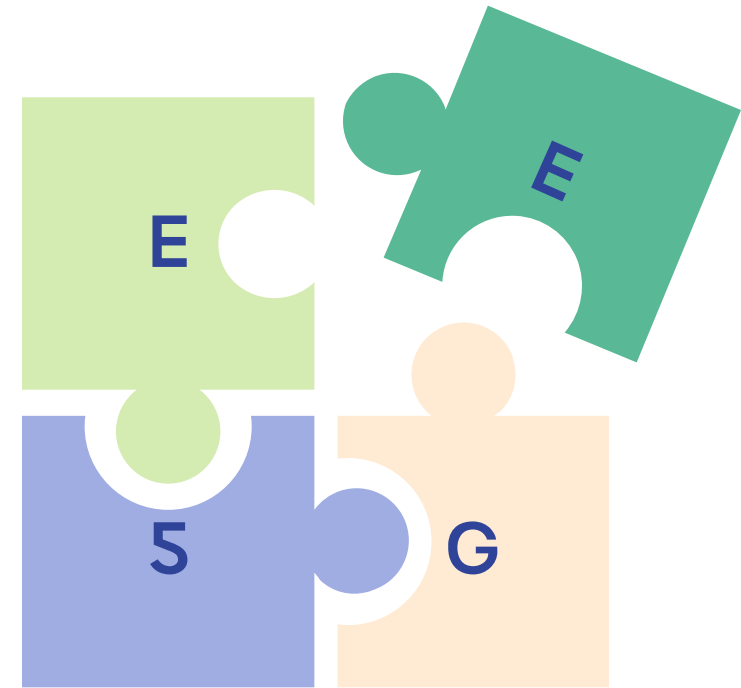
To illustrate our climate impact, we put the **carbon footprint in relation to turnover** (kg CO₂e per €100,000 turnover). This key figure allows us to take a differentiated view of our progress: it takes into account not only absolute emission reductions, but also our **goal of sustainable economic growth**.

The choice of this relative key figure reflects our understanding of sustainability as a **balance between ecological responsibility and economic performance** – in the sense of the second E in the isi overall score.

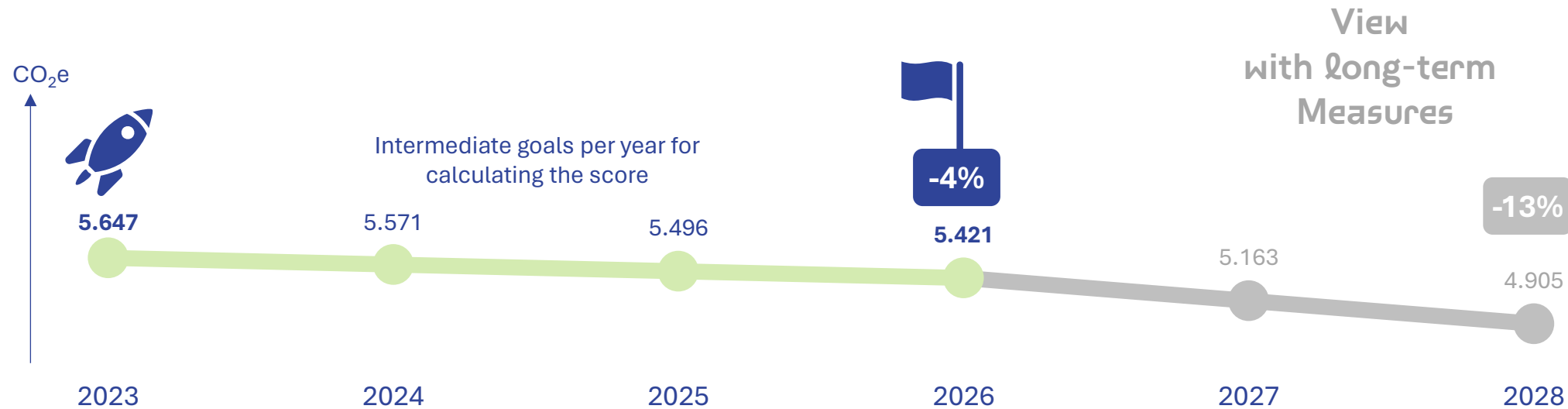
A purely absolute view would show falling emissions, but not the efficiency or contribution of our business model to sustainable transformation.

We are aware that the most environmentally sustainable option – the complete cessation of business activities – is not a realistic solution. Our goal is to make a positive contribution through innovation, efficiency and responsible growth.

In doing so, we adjust turnover according to the average price increase implemented by isi due to inflation (status quo: 2023) in order to avoid an increase in turnover that only corresponds to the inflation rate being incorrectly assessed as actual growth. **This is to prevent the carbon footprint per 100,000 EUR turnover from seemingly decreasing, even though the real turnover has remained unchanged.**



Target: carbon footprint per EUR 100,000 in turnover (adjusted for inflation)
Based on the 2023 result, we have set ourselves targets for the coming years.



2023 was the first year of measurement and serves as our status quo.

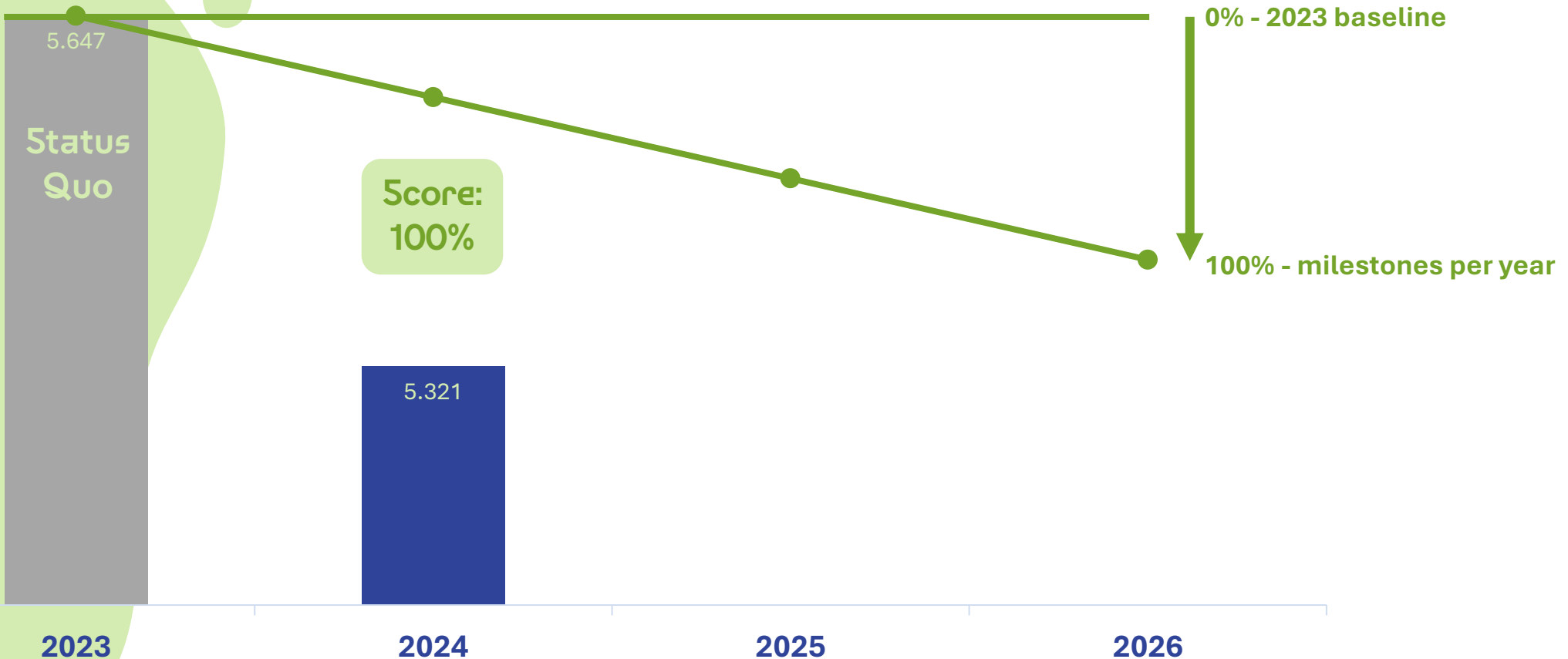


Score: 0% at the same / worse value
100% if the annual target value is reached/exceeded

Within one year, we were able to achieve a significantly lower carbon footprint per 100,000 EUR in turnover than we had set ourselves for the next 3 years.

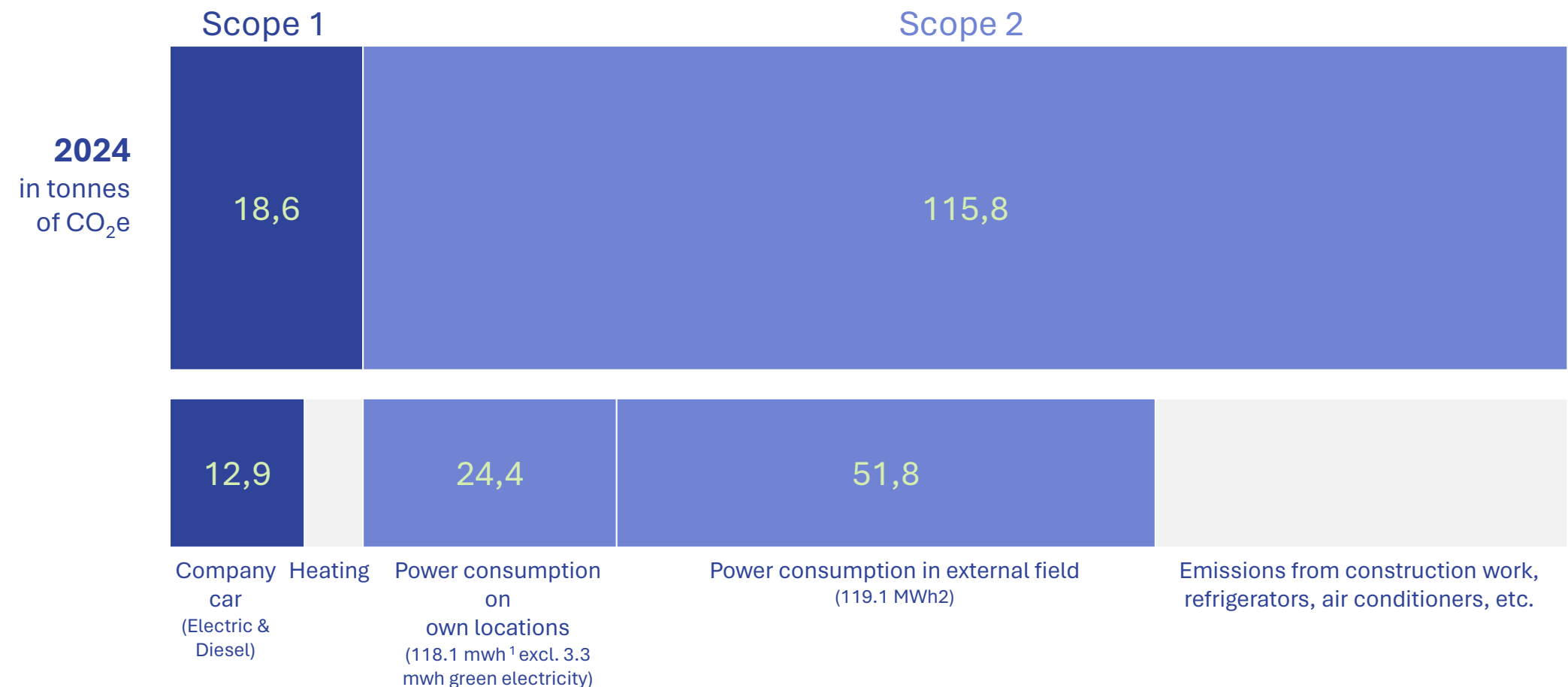
Carbon footprint
per EUR 100,000 in
turnover*

Score-Definition



*adjusted for inflation

The high proportion of Scope 2 is due to the consumption of electricity not only at our own sites, but also that of the field partners on field days on site.



¹ Exact conversion factor to tons of CO₂e known via billing
² Conversion factor to tonnes of CO₂e not known via billing, therefore assumption of an average (significantly higher) factor



Although waste only accounts for a small part of our carbon footprint, we still want to pay special attention to it.

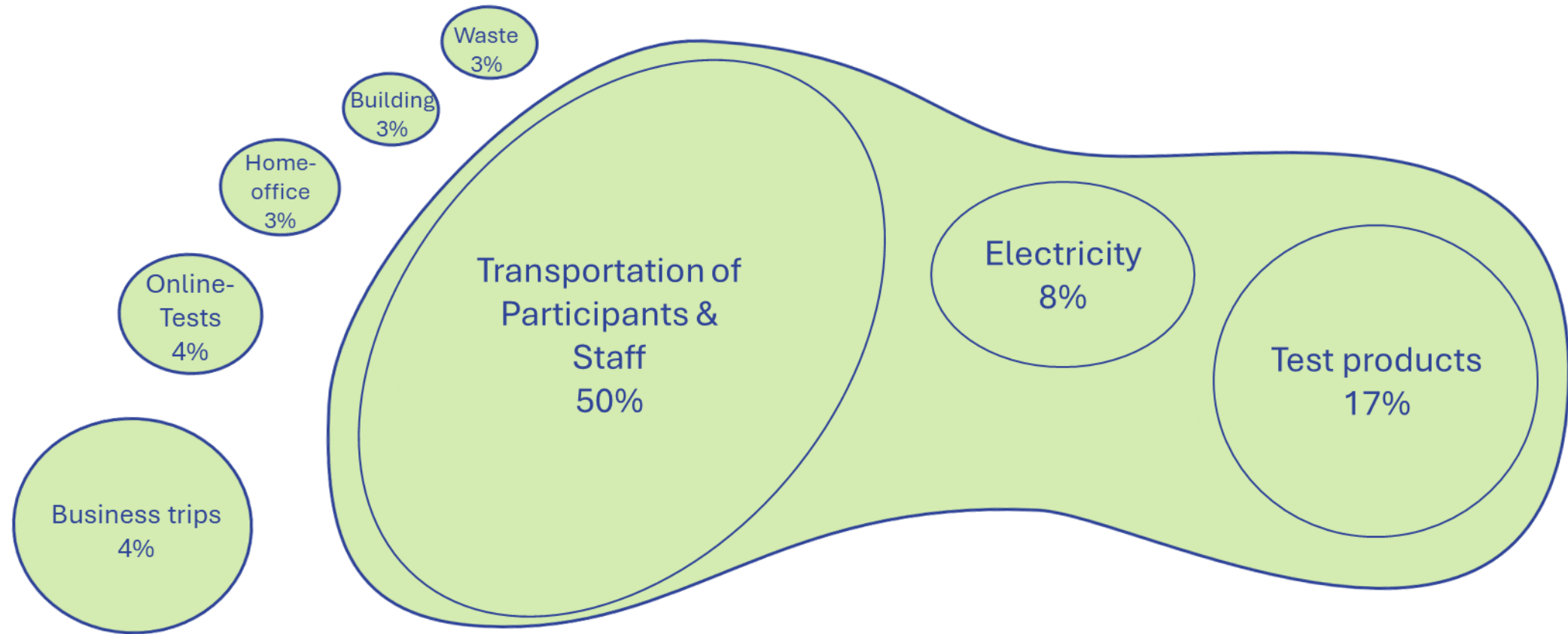


As with many service companies, some of our waste is generated in the office, for example through paper, cardboard and plastic packaging (from parcels and food) or other typical office waste. However, the far larger proportion is generated from conducting our tests: this includes leftover products, packaging material, and also consumables such as napkins, gloves and hairnets. We always consider not only our own locations, but also those of our field partners, insofar as we have used them in the context of tests.

At all company locations, waste is separated and recycled as far as possible. In addition, surplus test products, if suitable, are made available to social institutions such as the food bank to enable meaningful further use and to avoid unnecessary disposal.

Total amount of waste 2024:	26.4 t
of which is not recyclable:	7.1 t
of which is dangerous:	0.0 t

Biggest drivers of the carbon footprint



Despite the good score, we want to further reduce our carbon footprint.



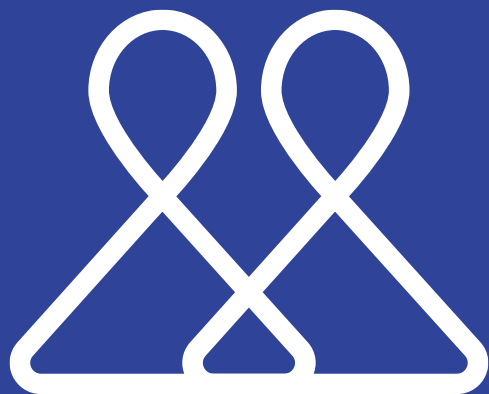
Concrete measures are planned for this purpose, which specifically address the main drivers:

Among other things, we would like to **promote carpooling** and **bicycle use**, establish **e-cars as company cars** and rely entirely on **green electricity** and **LED lighting**.

In addition, **guidelines on the use of electricity and heating**, **waste avoidance** and **paperless work** are also planned.

Sustainable standards are also **to apply to flights, building modernisation** and **test products**. In addition, we are planning **climate-friendly impulses in everyday life** – for example, by motivating people to use oat milk and providing water at all locations.

Social



For Social, we have identified 6 materiality themes.

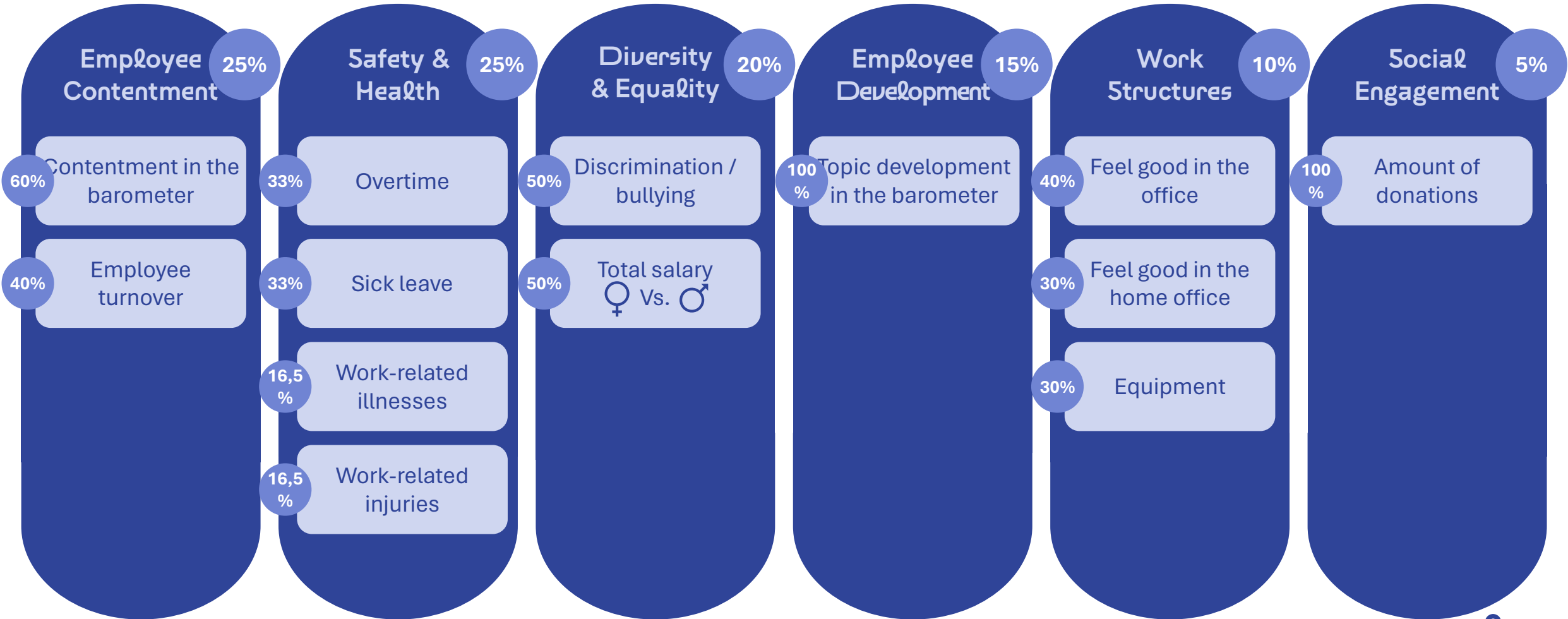
isi Overall score



Percentages represent the weighting of the material topics per aspect and the aspects for the overall score.



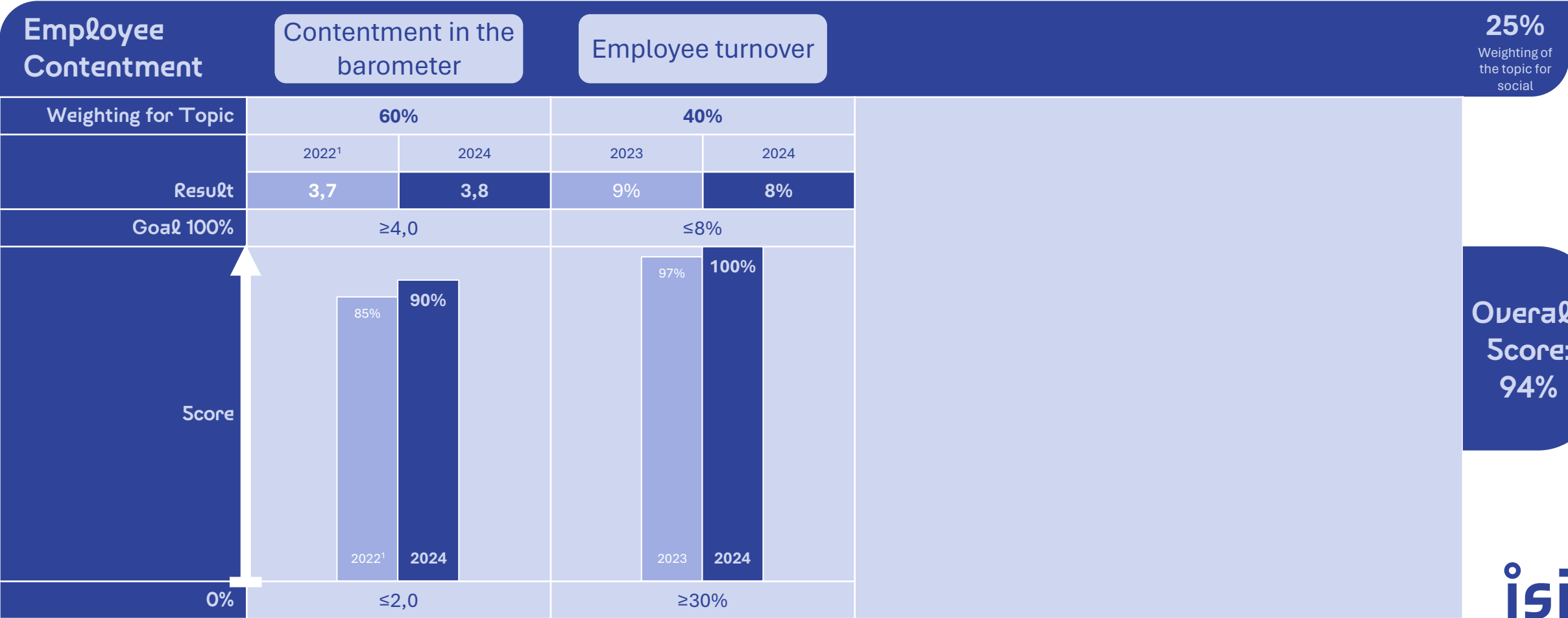
In total, we consider 13 quite heterogeneous KPIs for the social aspect of the project.



Percentages represent the weighting of KPIs per material topic and those of topics for the social aspect.




We have recorded an improvement compared to the previous year's value in terms of both contentment according to the barometer and employee turnover. This brings this year's score to 94%.



¹2022 serves as the isi benchmark as no employee survey was conducted in 2023.



Compared to the last barometer in 2022, employee contentment has increased slightly. This also increases the score to 90%.

Employee Contentment			
Contentment in the barometer			
Definition	Result	Method ³	Measures 
<p>Score limits</p> <p>When the contentment in the barometer was conducted for the first time in 2021, we already achieved a value of 4.0. In addition, the Haufe benchmark¹ is 3.95.</p> <p>Therefore, the objective was obvious:</p> <div><div><div></div><div>0% ≤2.0</div></div><div><div></div><div>100% ≥4.0</div></div></div>	<div><div>Average</div><div>2022²2024</div><div><div>3,73,8</div></div><div><div>Score</div><div>100%</div><div>85%90%</div><div>0%</div><div>n=77n=108</div></div></div>	<ul style="list-style-type: none">• Question about contentment: How satisfied are you at isi? Answer option via 5-point scale, 1 not at all satisfied – 5 very satisfied• Evaluation as an average value across all employees without weighting	<p>isi wants to ensure that employees feel comfortable and satisfied. That is why we continue to optimise the employee Barometer – especially with regard to individual desired topics and anonymity – and derive concrete measures from it, the progress of which we communicate transparently and continuously.</p>

¹Haufe-Benchmark from 2018, last accessed on 16.07.2025 (https://www.haufe.de/personal/hr-management/hr-kennzahl-arbeitszufriedenheit_80_458114.html)

²2022 serves as the isi benchmark as no employee survey was conducted in 2023.

³See appendix for further information on the employee survey (isi Barometer)

Compared to the previous year, employee turnover has fallen slightly. Accordingly, a score of 100% is achieved.

Employee Contentment

Employee turnover

Definition

Score limits

According to Asana¹, a healthy turnover rate is 8-12%. We would like to aim for a turnover rate of up to 8%.

0% ≥30%

100% ≤8%

Result

20232024

9%8%

97%100%

Score

100%

0%

Method

• Employee turnover is recorded by the HR department.

• Departures of the permanently employed² employees are taken into account.

• Calculation:

Departures

Headcount at the beginning of the period + additions

Measures

The desire for change is a natural part of professional life, even if it is always a shame when valued employees leave isi. After a fitting farewell, we attach great importance to maintaining a good relationship in the long term. To identify structural problems that lead to departures, we systematically record reasons for leaving, analyse them, look at subgroups and develop targeted measures from them.

¹Asana, 01/02/2025, last accessed on 07/16/2025 (<https://asana.com/de/resources/turnover>)




²excl. marginally employed employees



When it comes to safety and health, all KPIs achieve a score of 99-100%.



Security & Health		Overtime Ø across all employees & months		Sick days Ø across all employees		Work-related illnesses		Work-related injuries		25% Weighting of the topic for social
Weighting for Topic		33%		33%		16,5%		16,5%		
Result	2023	2024	2023	2024	2023	2024	2023	2024		
	28.4h	23.5h	10,0	10,1	0	0	0	0		
Goal 100%		≤40h		≤10		0		0		
Score	100%	100%	100%	99%	100%	100%	100%	100%	100%	Overall Score: 100%
	2023	2024	2023	2024	2023	2024	2023	2024	2024	
0%		>60h		≥20		≥5		≥5		

Average overtime hours fell from 2023 to 2024.
In doing so, we are far below the set target of ≤40h and thus achieve a score of 100%.

Security & Health			
Overtime Ø across all employees & months			
Definition	Result	Method	Measures 
<p>Score limits</p> <p>Our guideline¹ defines a traffic light on overtime:</p> <div><p>Red: >60h Yellow: >40-60h Green: ≤40h</p></div> <p>Accordingly, we have selected the score limits:</p> <div><p>0% >60h 100% ≤40h</p></div>	<div><div>20232024</div><div>28,4h23,5h</div><div>100%100%</div><div>Score</div><div>100%0%</div></div>	<ul style="list-style-type: none">Recording of overtime across all employees via time recording (accurate to 15 minutes)Calculation of the average of overtime/FTE (Full Time Equivalent) per monthFormation of an annual average value over all monthly values	<p>Overtime and undertime offer the opportunity to compensate for a potential imbalance of workload and private concerns over time. It is important to us that overtime does not just accumulate without being reduced. That is why we make the handling of working hours flexible, enable a 1:1 compensation of overtime and create clear guidelines including instructions for employees and managers for transparent and fair handling.</p>

¹Directive on the flexibilisation of working hours, the working time account and the granting of leave; Traffic light hours using the example of VZ, in the case of TC it refers to x times the contractually agreed weekly working time. Apart from overtime, the underhours are also defined: red <-20h, yellow -20h to <-10h, green ≥-10h

The average sick days are slightly above the targeted 10 days, so isi achieves a score of 99% for the KPI.

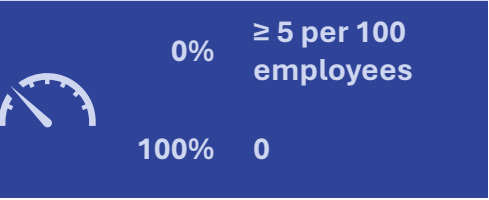
Security & Health			
Sick days Ø across all employees			
Definition	Result	Method	Measures 
<p>Score limits</p> <p>The average sick days have been collected at isi for the CSR report since 2015. Since then, they have been between 5-17 (peak during Corona). The TK benchmark¹ for our industry is 12.9 sick days per insurance year. Based on the history and benchmark, we have determined the following thresholds:</p>	<div><div>20232024</div><div><div>10,010,1</div><div>100%99%</div></div></div>	<ul style="list-style-type: none">• Survey of sick days via HR software HR Works• Calculation of the sum of sick days across all employees within the survey year• Calculation of the average value across all employees by dividing the sum by the number of employees (as of the end of the survey year)	<p>At isi, we promote health and prevention through offers such as back fitness, a psychological contact point, and supplementary health insurance. In addition, we analyse the average sick days on a monthly basis to identify risks at an early stage and take targeted measures.</p>
<div><div></div><div><div>0% ≥20</div><div>100% ≤10</div></div></div>			

¹<https://fehlzeitentool.tk.de/> Year 2024, Industry Advertising & Market Research, Gender Total, Key Figure AU Days per IJ



No cases have occurred, so the work-related illness & injury score is 100% each.

Security & Health		Work-related illnesses	Work-related injuries
Definition	Result	Method	Measures 
<p>Score limits</p> <p>We want to avoid any work-related illnesses and injuries. Therefore, we have set the score limits strictly here.</p>	<div><div>incidents</div><div>20232024</div><div><div>00</div><div>100%100%</div></div></div> <div><div>Score</div><div>100%0%</div></div>	<ul style="list-style-type: none">Once a year, the HR department provides an overview of all work-related illnesses and injuries	<p>At isi, the focus is on the well-being of our employees. That is why we rely on regular training courses on relevant health topics – such as first aid training at all locations, burnout prevention and safety training for laboratory staff. In addition, we provide ergonomic work equipment such as height-adjustable desks to promote safe and healthy working.</p>



No incidents of discrimination or bullying were reported in 2024. In addition, the skew in the total salary between gender groups is only 2%. This achieves a score of 100% for the topic of diversity and equality.



Diversity & Equality		Discrimination / bullying		Total salary ♀vs.♂		20% <small>Weighting of the topic for social</small>	
Weighting for Topic		50%		50%			
Result	2023	2024	2023	2024			
	0	0	2%	2%			
Goal 100%	0		≤2%				
Score	100%	100%	100%	100%			
	2023	2024	2023	2024			
0%	≥1		≥10%				

Overall Score: 100%

isi



So far, no incidents of discrimination or bullying have been reported.

Diversity & Equality							
Discrimination / bullying							
Definition	Result	Method	Measures 				
<p>Score limits</p> <p>We want to completely prevent any discrimination and bullying. Therefore, we have set the score limits very strictly here: even just one case reduces the score to 0%.</p>	<table><tr><td>2023</td><td>2024</td></tr><tr><td>0</td><td>0</td></tr></table> 	2023	2024	0	0	<ul style="list-style-type: none">Notification via HR or managers. Anonymous reporting possible via the reporting point (set up by our partner deDATA GmbH, accessible via intranet or the isi homepage) or directly via deDATA GmbHWhen a report is made, it is checked: is it a hint or suggestion for improvement or a specific case?	<p>At isi, we want to live diversity and equality. That is why we create visible and confidential reporting channels for cases of discrimination and bullying, carefully examine each case and strive for individual solutions. Our Code of Conduct integrates the dimensions of equal treatment in accordance with the AGG and thus creates binding standards for fair cooperation.</p>
2023	2024						
0	0						



The difference in basic salaries is on average 2%, which means that a score of 100% is achieved.

Diversity & Equality

Total salary ♀Vs.♂

Definition

Score limits

The adjusted gender pay gap¹ was around 6% in 2024. It is not automatically proof of discrimination, but an indicator of the point at which differences can no longer be objectively explained. We have therefore set the limit value at 2% in order to be within a tolerable size.

0%

≥10%

100%

≤2%

Result

difference across all employment categories

20232024

2%2%

100%100%

Score

100%

0%

Method

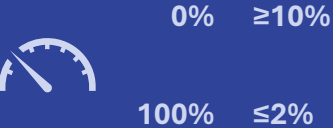
• The HR department compares the hourly wage, including bonuses, etc., of women and men per employee category and calculates the proportional difference.

• These are averaged across all employee categories and weighted according to the size of the employee category (by number of employees)

• All differences are evaluated equally, they do not balance each other out (e.g. if some aspects favour women, but others favour men)

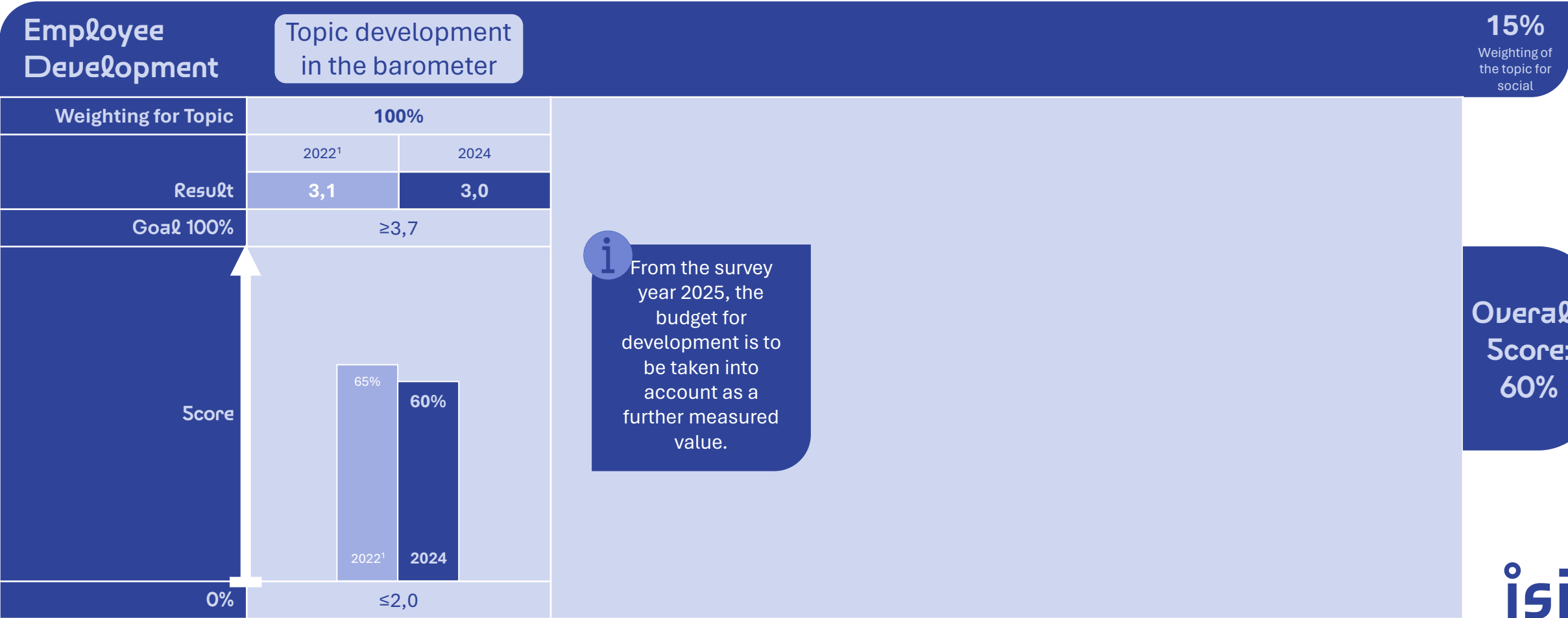
Measures

Everyone at isi should be fairly remunerated for their services. Every employee is paid at least the minimum wage. In addition, salary bands with clear definitions were established and development paths were redefined and communicated transparently.




¹DESTATIS, last accessed on 26.08.2025
(https://www.destatis.de/DE/Presse/Pressemitteilungen/2025/02/PD25_056_621.html#:~:text=Bereinigter%20Gender%20Pay%20Gap%20dagegen,und%20im%20Westen%20bei%2017%2025)

Currently, the topic of development is rated quite average by employees. Accordingly, only a score of 60% can be achieved.



¹2022 serves as the isi benchmark as no employee survey was conducted in 2023.

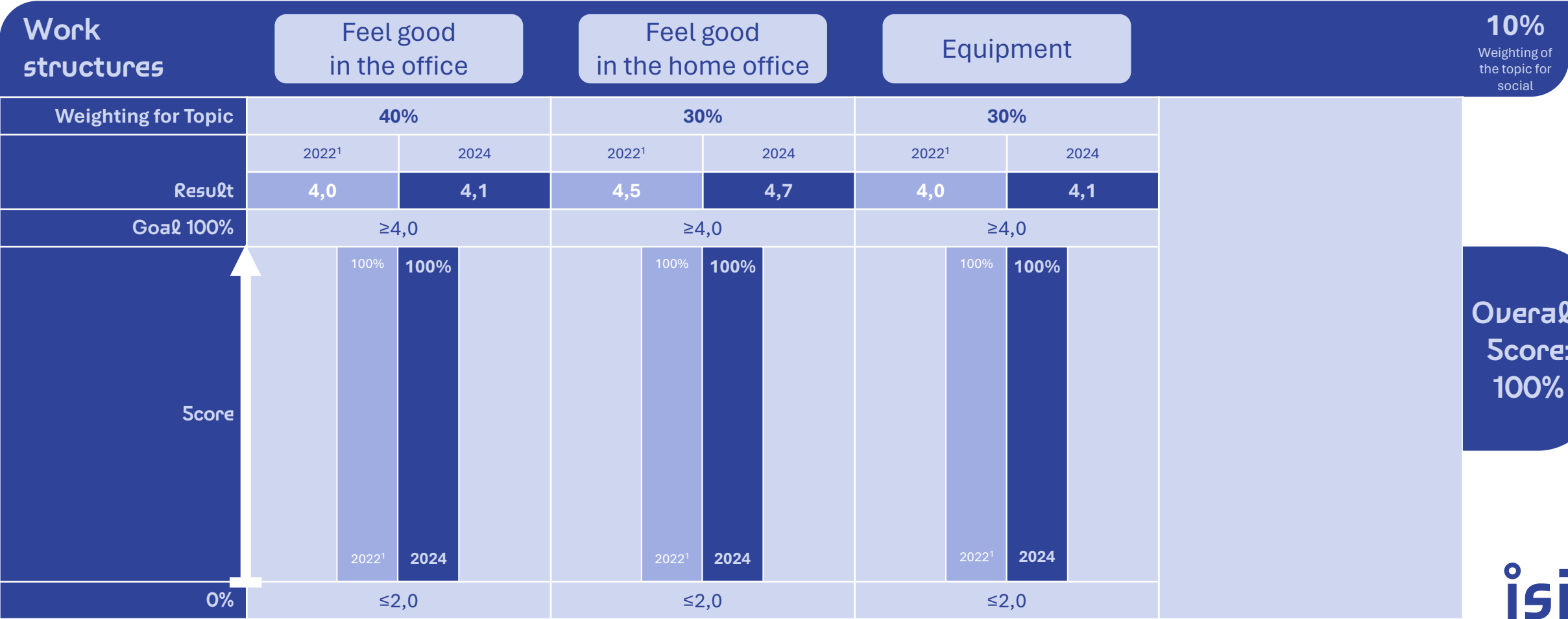
Currently, the topic of development is rated quite average by employees. Accordingly, only a score of 60% can be achieved.

Employee Development <div>Topic development in the barometer</div>			
Definition	Result	Method ²	Measures 
<p>Score limits</p> <p>Since 2021, when employees were surveyed for the first time, we have been at an average of 3.0-3.2. For the current target period of 3 years, we have therefore initially set 3.7 as our target.</p>	<div><div>Mean</div><div>2022¹2024</div><div>3,13,0</div></div> <div><div>Score</div><div>100%</div><div>65%60%</div><div>0%</div><div>n=77n=83-88</div></div>	<ul style="list-style-type: none">The average rating of all employees for personal development, access to the potential of the employee & training opportunities³ are added up to one factor (average value over the average values per question)The 3 ratings are weighted equally	<p>At isi, we want to constantly promote the development of our employees. Currently (2025), we offer a wide range of training courses for all employees – including formats such as an AI Summer School and a monthly appointment on changing topics. The existing offer is regularly reviewed and further developed - also through the active participation of our employees. In the future, an annual training plan will be developed that is based on individual and role-related needs.</p>

¹2022 serves as the isi benchmark as no employee survey was conducted in 2023. ²See appendix for further information on the employee survey (isi Barometer)
³How much do you agree with each of the following statements? (5-point scale: 1=strongly disagree // 5=fully agree + "can't/don't want to judge") At isi, I have the opportunity for personal development. isi does a good job of developing employees so that they can reach their full potential. isi offers me good training opportunities.



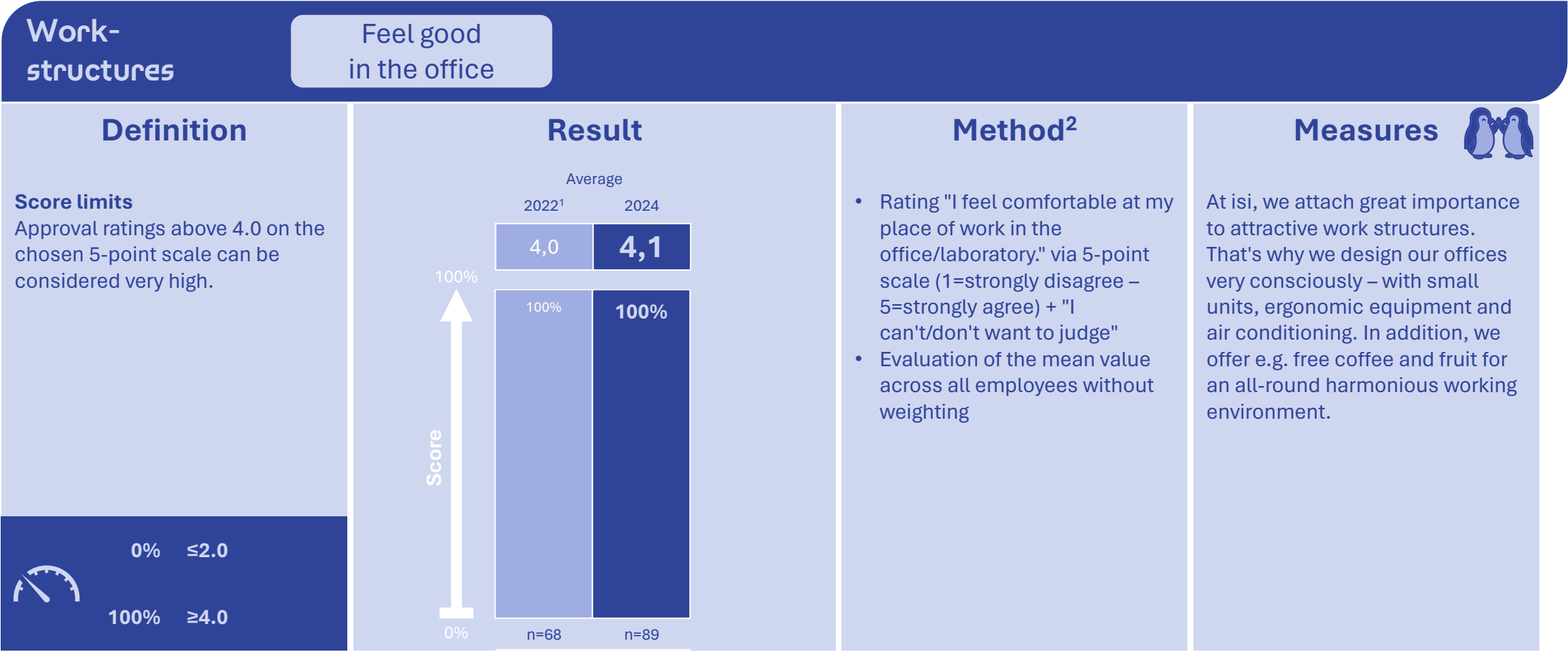
When it comes to work structures, all KPIs achieve a score of 100%.



¹2022 serves as the isi benchmark as no employee survey was conducted in 2023.



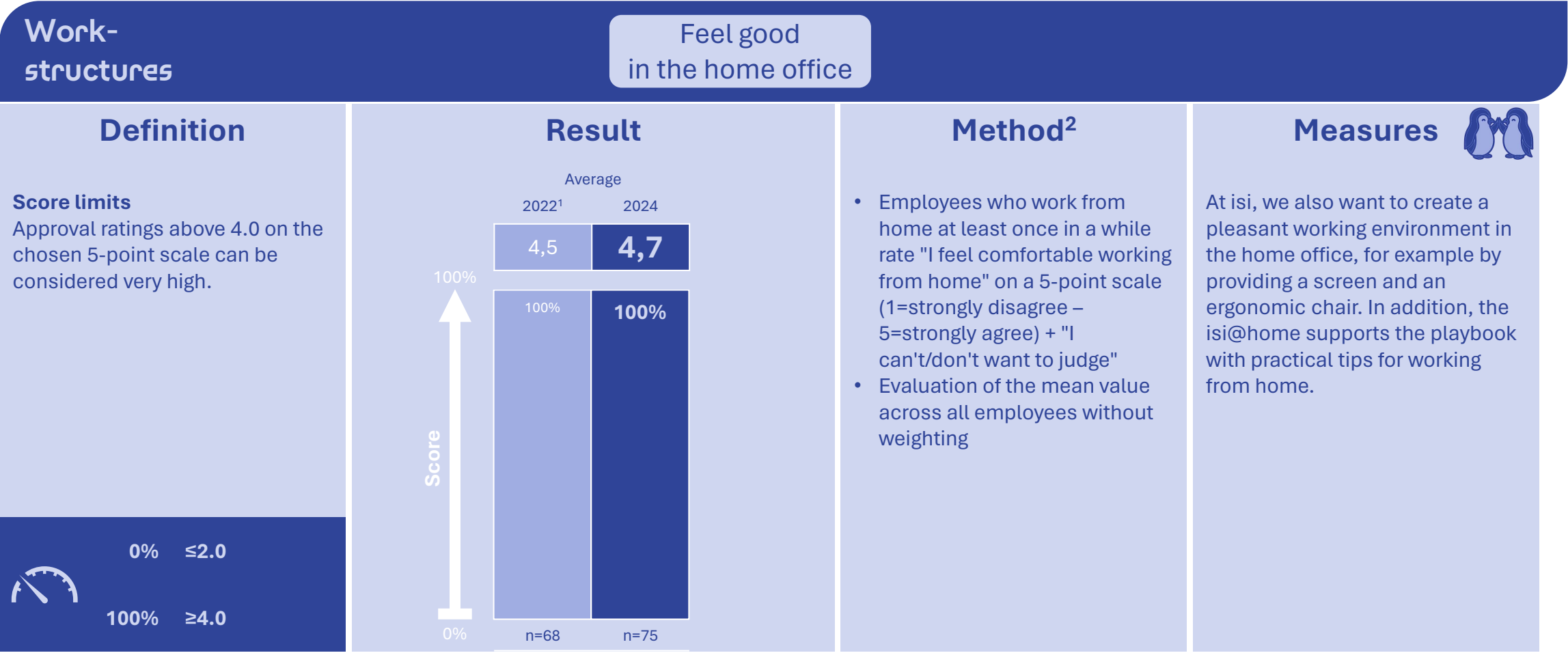
On average, employees participating in the barometer agree with the statement that they feel comfortable in the office/laboratory. This means that we achieve our isi target for this KPI and a score of 100%.



¹2022 serves as the isi benchmark as no employee survey was conducted in 2023.



²See appendix for further information on the employee survey (isi Barometer)

A clear majority of employees who work from home at least occasionally feel very comfortable there.



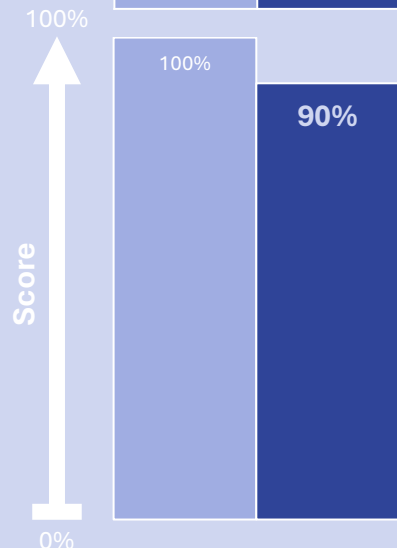
¹2022 serves as the isi benchmark as no employee survey was conducted in 2023.
²See appendix for further information on the employee survey (isi Barometer)

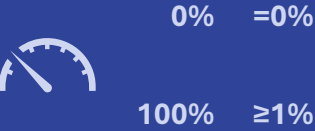
On average, employees feel well provided with the necessary equipment. This achieves the goal for this KPI.

Work-structures		Equipment					
Definition	Result	Method ²	Measures 				
<p>Score limits</p> <p>Approval ratings above 4.0 on the chosen 5-point scale can be considered very high.</p>	<div><div>Average</div><table><tr><th>2022¹</th><th>2024</th></tr><tr><td>4,0</td><td>4,1</td></tr></table><div><div>Score</div><div><div>100%</div><div>100%</div><div>100%</div><div>0%</div></div></div><div><div>n=77</div><div>n=90</div></div></div>	2022 ¹	2024	4,0	4,1	<ul style="list-style-type: none">Rating "I have everything I need in terms of equipment (e.g. technical) to be able to do my work without restrictions. " via 5 scale (1=strongly disagree – 5=strongly agree) + "can't/don't want to judge"Evaluation of the mean value across all employees without weighting	<p>isi employees should have everything available to be able to work well. Accordingly, the necessary equipment is provided, such as height-adjustable desks, ergonomic chairs and screens. Our equipment is designed to promote productivity and well-being in equal measure.</p>
2022 ¹	2024						
4,0	4,1						
<div><div></div><div><div>0% ≤2.0</div><div>100% ≥4.0</div></div></div>							

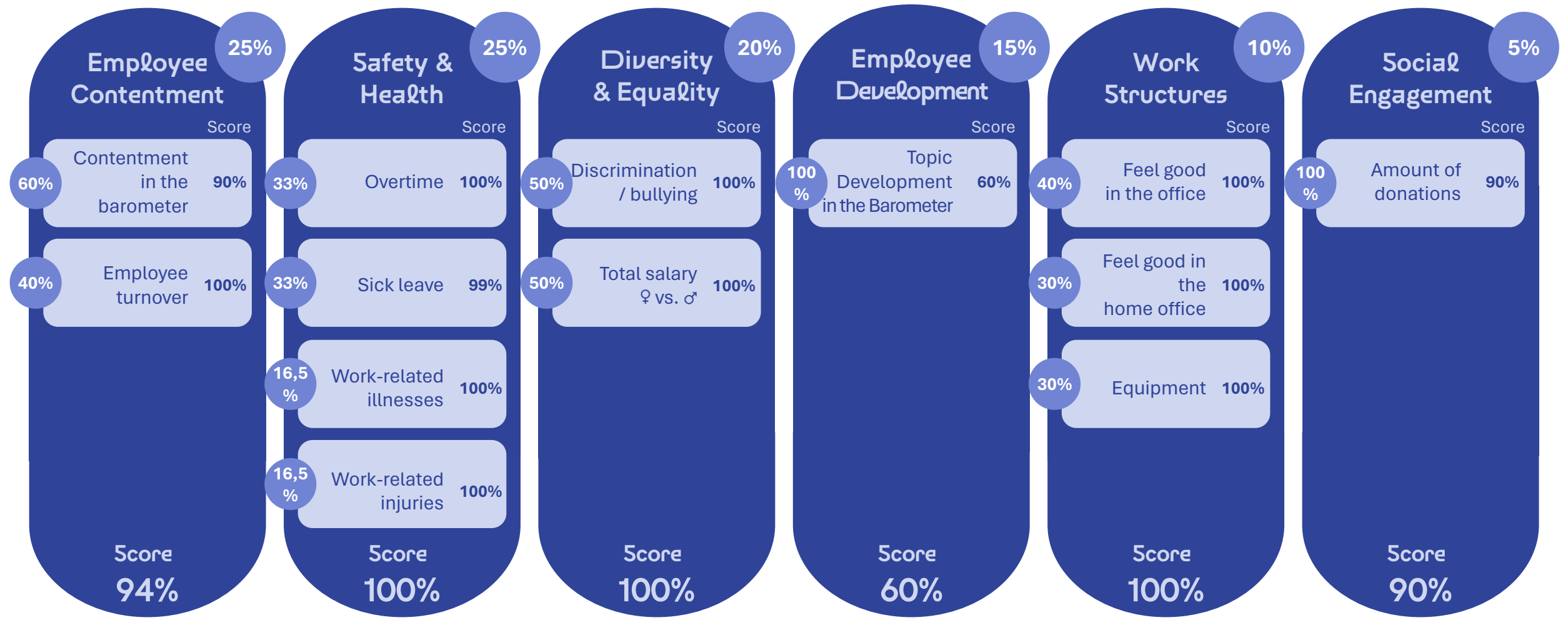
¹2022 serves as the isi benchmark as no employee survey was conducted in 2023.
²See appendix for further information on the employee survey (isi Barometer)

Due to a higher profit at the end of the year, the donation was slightly below the target value, so we achieve a score of 90%.

Societal Engagement		Amount of donations		5% Weighting of the topic for social				
Definition	Result		Method	Measures	Overall Score: 90%			
<p>Score limits</p> <p>So far, a fixed amount has been donated annually to charity. As profits increase, however, the amount of donations is also expected to increase. This means that the score for this KPI is linked to this: we intend to donate at least 1% of the profit after tax.</p>	<p>Share of profit after tax</p> <table><tr><th>2023</th><th>2024</th></tr><tr><td>1%</td><td>0,9%</td></tr></table>  <p>Score</p>		2023	2024		1%	0,9%	<ul style="list-style-type: none">At the end of the year, employees are asked for suggestions for organisations or projects that they would like to support with the donation. These suggestions are collected, some projects or organisations are selected and the donation is distributed among them.Our management accounting department tracks the profit precisely each month and predicts how it will be at the end of the year. This makes it quite easy to link the amount of the donation to it.
2023	2024							
1%	0,9%							

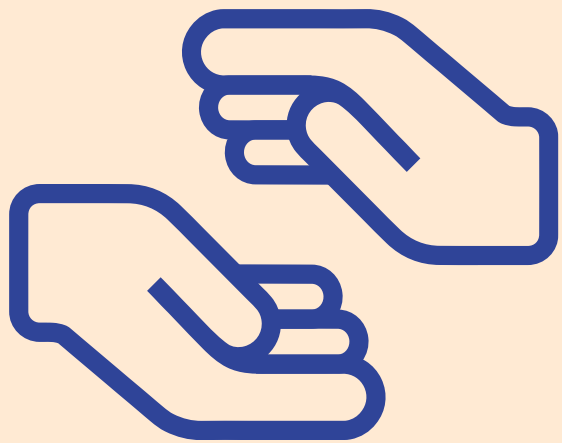


Weighting of KPIs // Scores 2024



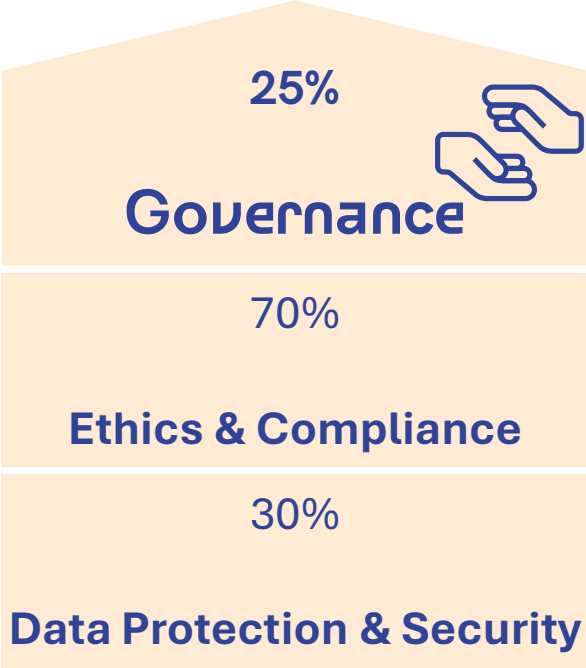
isi Social Score 2024: **92%**

Governance



For the governance aspect, we see 2 materiality topics.

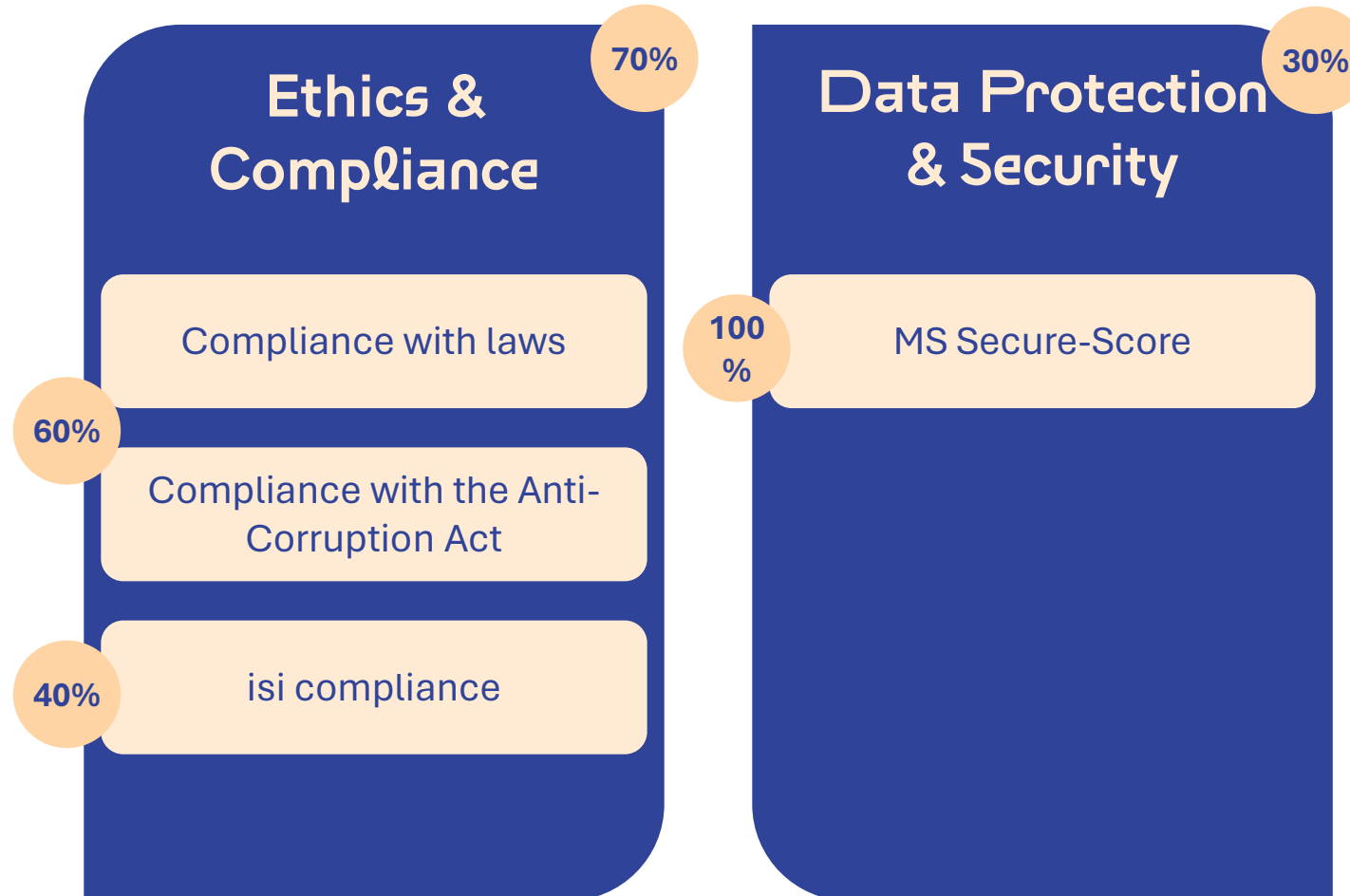
isi Overall score



Percentages represent the weighting of the material topics per aspect and the aspects for the overall score.



We consider 3 KPIs for Ethics & Compliance, and currently one for Data Protection & Security.

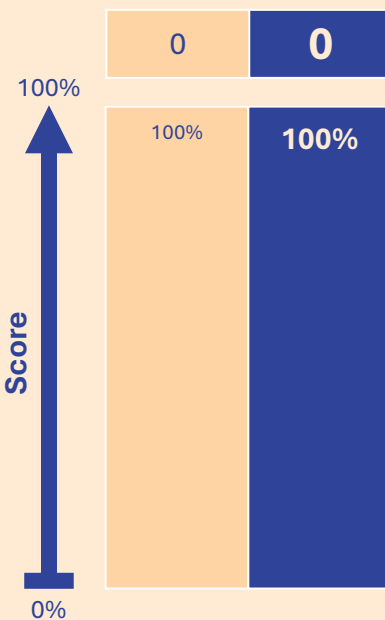



When it comes to ethics and compliance, an overall score of 100% is achieved. There were no reported violations in 2024.

Ethics & Compliance		Compliance with laws		Compliance with anti-corruption laws		isi compliance		70% Weighting of the topic for governance	
Weighting for Topic		60%				40%			
		2023	2024	2023	2024	2023	2024		
Result		0	0	0	0	0	0		
Goal 100%		=0		=0		=0			
Score		100%	100%	100%	100%	100%	100%	Overall Score: 100%	
		2023	2024	2023	2024	2023	2024		
0%		≥1		≥1		≥1			





There were no violations of the law, so the scores are 100%.

Ethics & Compliance								
	Compliance with laws		Compliance with anti-corruption laws					
Definition	Result		Method	Measures				
<p>Score limits</p> <p>The law does not tolerate any incident, and we take that very seriously. Therefore, the score here is 0% from one incident.</p>	<p>Number of incidents</p> <table><thead><tr><th>2023</th><th>2024</th></tr></thead><tbody><tr><td>0</td><td>0</td></tr></tbody></table>  <p>Score</p> <p>100%</p> <p>0%</p>		2023	2024	0	0	<ul style="list-style-type: none">Violations are reported to the compliance team and reported accordingly.	<p>Our isi Compliance Guidelines draw the attention of isi employees to the legal obligations. Soon, it will receive another update. In order to stay up to date, our compliance team regularly exchanges ideas with experts on the topics of tax and legislation.</p>
2023	2024							
0	0							
<div><p>0% ≥1</p><p>100% =0</p></div>								




The isi guidelines were adhered to, so we can achieve the full score.

Ethics & Compliance		isi compliance					
Definition	Result	Method	Measures				
<p>Score limits</p> <p>The isi guidelines are just as important to us as laws, so the score is 0% as soon as an incident has occurred.</p>	<p>Number of incidents</p> <table><thead><tr><th>2023</th><th>2024</th></tr></thead><tbody><tr><td>0</td><td>0</td></tr></tbody></table> 	2023	2024	0	0	<ul style="list-style-type: none">isi guidelines include, among other things, service agreements on working time regulations, business trips, signature regulations, data security and data protection. The basis is the isi compliance guidelines.Violations of the isi guidelines are reported to the compliance team and reported accordingly.	<p>There are plans to bundle all isi guidelines in a central location on the intranet to make access easier for all isi employees.</p>
2023	2024						
0	0						
 <p>0% ≥ 1</p> <p>100% =0</p>							

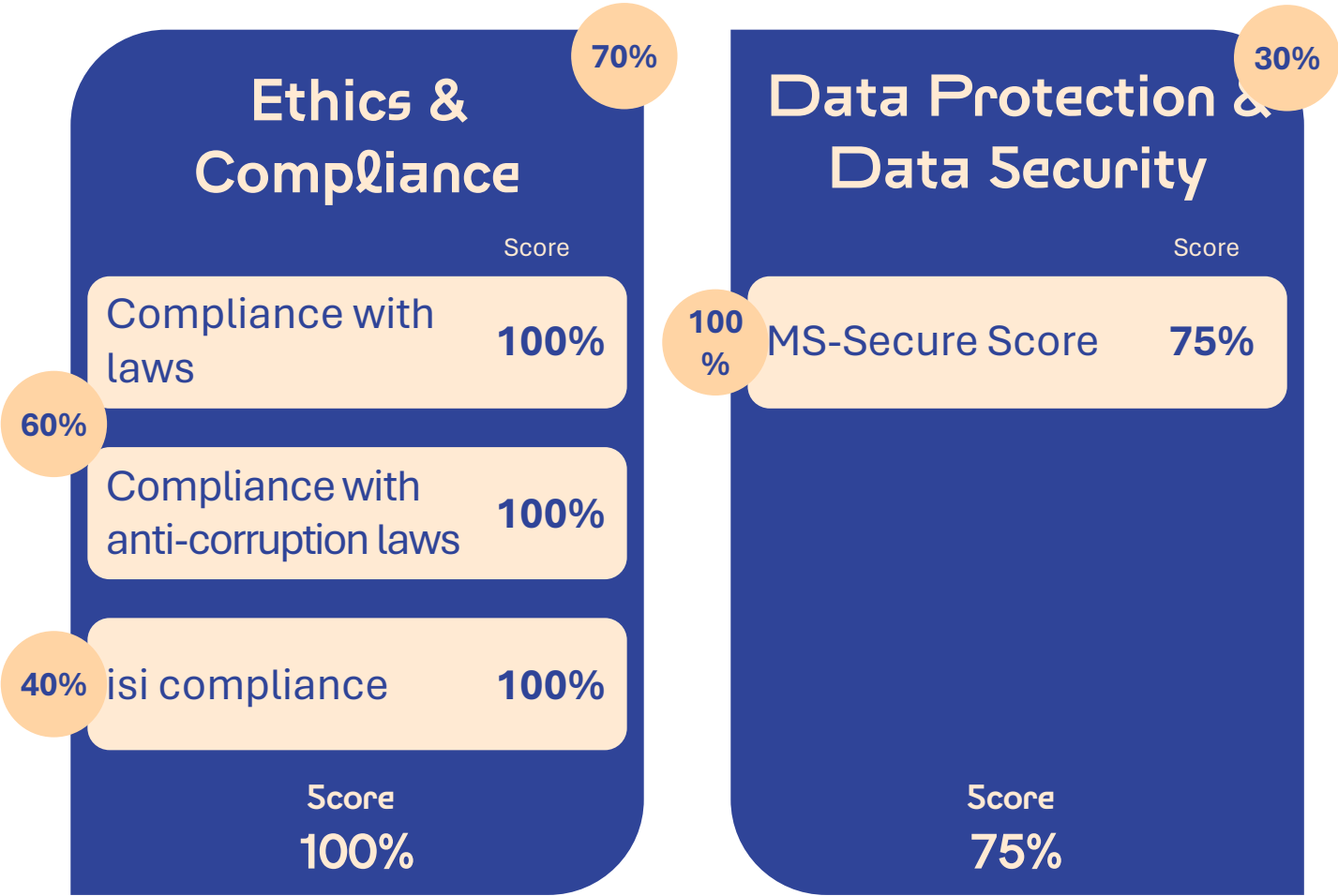
We have already been able to achieve a significant increase in the MS Secure score and are therefore well on track to reach our goal.



The MS Secure score has improved significantly from 2023 to 2024 and now achieves an isi score for data protection and data security of 75%.

Privacy & Data integrityMS Secure-Score			
Definition	Result	Method	Measures
<p>Score limits</p> <p>The requirement of our clients is that we achieve a score of at least 55%. But we want to be better, so this result would only be mediocre for us and the goal would be just half reached.</p>	<div><div>20232024</div><div>49%60%</div></div> <div><div>Score</div><div>100%0%</div><div>25%75%</div></div>	<p>The Secure Score analyses and evaluates whether the settings of the most important security mechanisms are set up according to Microsoft best practices. The assessment refers to the security posture of identities, devices, data, applications, and infrastructure. Microsoft also recommends measures and tracks which of them have been implemented.</p>	<div></div> <p>In order to increase data protection and security at isi, most of the work now takes place in the cloud. A complete move is planned for the near future. In addition, an information security management system and other mechanisms to protect against cybercrime have been installed.</p>

Weighting of KPIs // Scores 2024



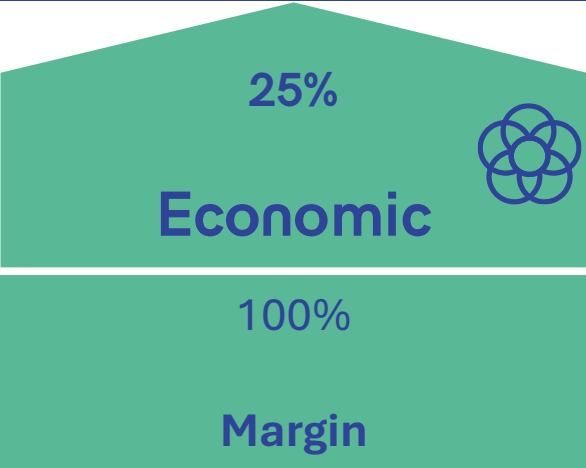
isi Governance Score 2024: **93%**

Economic





The economic aspect is determined by the margin.

isi Overall score



Percentages represent the weighting of the material topics per aspect and the aspects for the overall score.

As in the previous year, the margin target was achieved. This allows a full score for Economic to be achieved.

Margin				100% Weighting of the topic for Economic
Definition	Result		Method	Measures
<p>Standard Self-determined measure</p> <p>Score limits On the basis of the previous years, a cross-isi budget planning is carried out every year, from which the planned margin is also derived. The score is measured by how well the goal has been achieved.</p>	<div><div>2023</div><div>2024</div></div> <div><div>Score</div><div>100%</div><div>100%</div><div>100%</div><div>0%</div></div>		With in-house management accounting, we track how much turnover has been made and what costs (both internal and external) have been incurred throughout the year. This can be used to determine the margin per month and across the year.	 <p>isi pursues a clear strategy for achieving its margin targets through continuous monitoring of relevant key figures and an early warning system for the timely identification of risks. In the event of deviations, business processes and strategies are adjusted promptly to ensure profitability in the long term.</p>
<div><div>0%0% Margin</div><div>100%≥ Objective</div></div>				

Overall Score: 100%



A group of people, including children and adults, are gathered around a large wooden table, working together to assemble a jigsaw puzzle. The puzzle pieces are scattered across the table, and the people are focused on their task. The scene is warmly lit, creating a cozy and collaborative atmosphere. The text "Let's put everything together..." is overlaid in the center of the image.

**Let's put
everything
together...**

Overall, an isi score of 96% can be achieved.

isi


Overall score

96%

Score

100%

25%



Environment


100%

Carbon Footprint

Score

92%

25%



Social

Score

94%

25%

Employee Contentment

Score

100%

25%

Safety & Health

Score

100%

20%

Diversity & Equality

Score

60%

15%

Employee Development

Score

100%

10%

Work Structures

Score

90%

5%

Social Engagement

Score

93%

25%



Governance

Score

100%

70%

Ethics & Compliance

Score

75%


30%

Data Protection & Security

Score

100%

25%



Economic

100%

Margin

Outlook

isi ESGE - the first step has been taken!

We have come a long way to be able to present the results of our first Sustainability Report 2025 (data basis 2024).

To have a starting point and comparative values for our scores, our first survey year was already in 2023. On this basis, we have defined the target for the coming years - initially until 2026, in the knowledge that we still have a lot to learn and reflect on with a view to revising our assumptions.

We already know that we have set our targets for the carbon footprint too conservatively.

And we also want to keep improving our measurements.

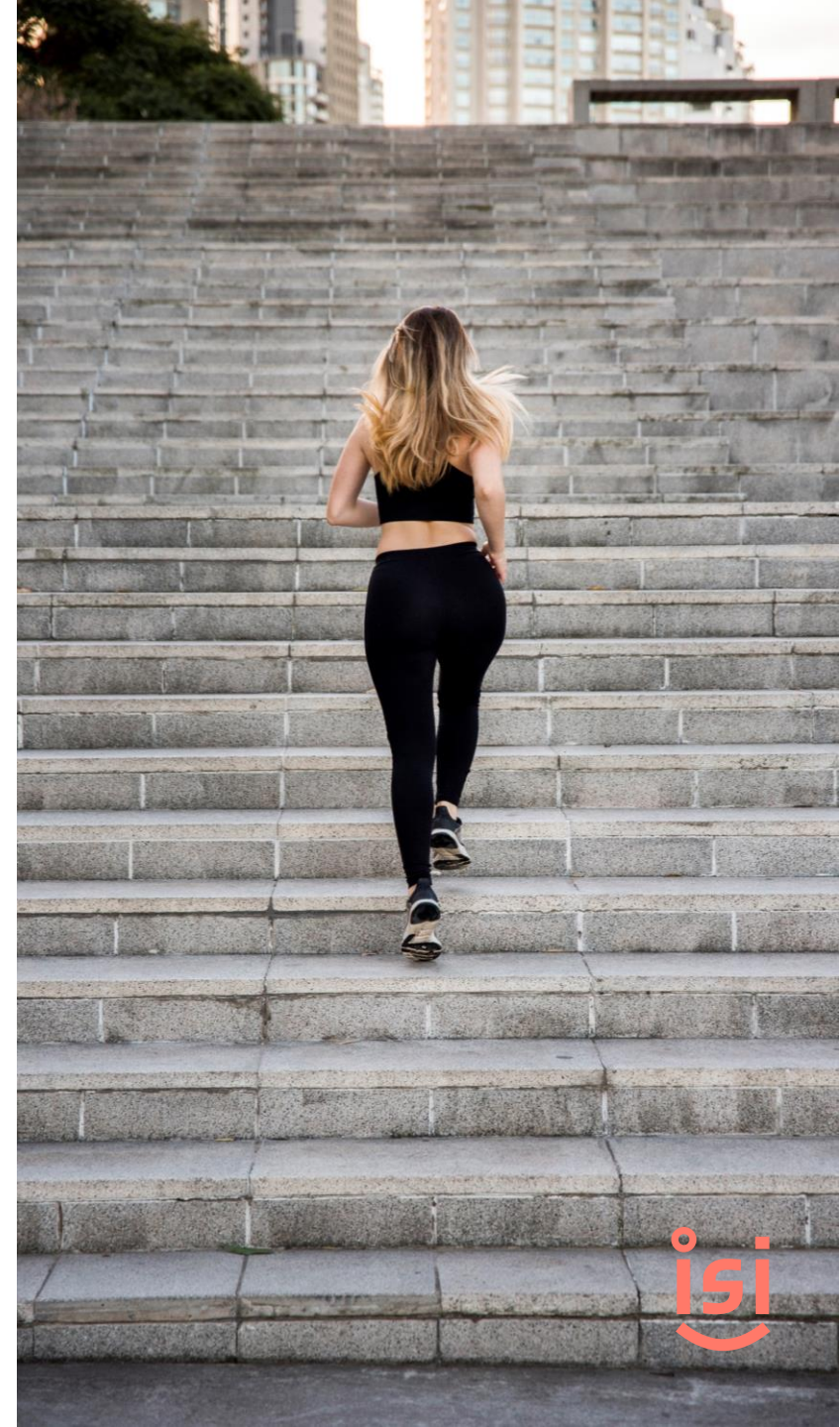
When it comes to the carbon footprint, we want to become more and more precise and rely less on estimates.

For the topics of employee development (social) and data protection & security (governance), we plan to include new KPIs. We also want to survey the satisfaction of our partners.

The report in general can also be more detailed: for the future, we want to examine the use of a more detailed standard as a VSME basic module.

You can say that we still have a lot to do!

If you, dear readers, have suggestions for improvement, we are very happy about your feedback!



Appendix

VSME Index

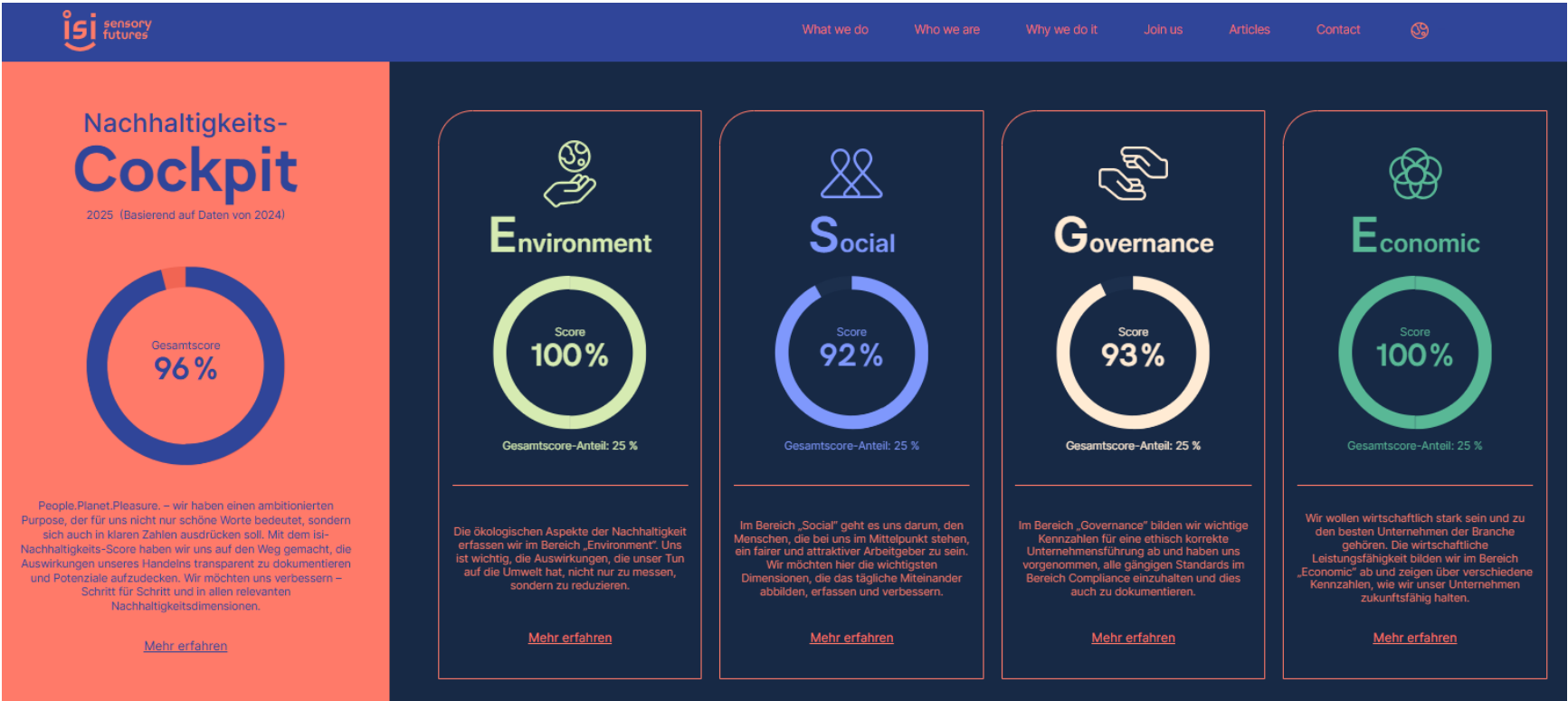
References

Standard	VSME	Report page	Omitted	Reason for omission
B1 - Basis of preparation	24-25	5, 7, 10	no	N/A
B2 - Practices, strategies and future initiatives for the transition to a more sustainable economy	26-28	8-9, 20, measures distributed over report	no	N/A
B3 - Energy and greenhouse gas emissions	29-31	27-28	no	N/A
B4 - Pollution of air, water and soil	32	N/A	yes	Not substantial, due to minimal impact
B5 - Biodiversity	33-34	N/A	yes	Not substantial, due to minimal impact
B6 - Water	35-36	N/A	yes	Not substantial, due to minimal impact

Standard	VSME Point	Report page	Omitted	Reason for omission
B7 - Resource Use, Circular Economy and Waste Management	37-38	29		
B8 - Labour force - General characteristics	39-40	7, 37		
B9 - Workforce - Health and Safety	41	41		
B10 - Labour force - Remuneration, collective bargaining and training	42	7, 44	42d	In 2024, the topic of further training ran through various cost centres on specific topics. From 2025, there will be a separate cost centre and thus enable the collection.
B11 - Convictions and fines for corruption and bribery	43	57		

isi Cockpit

As part of our sustainability initiative, we have voluntarily developed the isi Sustainability Score. The score is intended to show how sustainable we currently are and is based on the 4 ESGE criteria. We have presented the isi overall score as well as the scores for the four aspects Environment, Social, Governance and Economic together in the isi Cockpit, which we have published on our homepage www.isi-insights.com.



Barometer contents

isi conducts an employee survey once a year - the so-called isi barometer. For this purpose, we are always looking for 3-4 colleagues who volunteer to carry out and evaluate the survey. Only these people have access to the data to guarantee the anonymity of the participants. Every isi employee can answer the 10-15 minute questionnaire. It is offered in German and English. He or she can also decide for each question whether he or she wants to answer it. In addition, the survey can be terminated at any time. The responses are only aggregated if at least 5 people have answered the respective question. This requirement also applies to subgroup analyses. In addition to general questions such as satisfaction with isi, motivation and psychological safety, various topics such as cooperation, communication, leadership, remuneration and employee development are assessed via the approval of statements.

The results will be presented to all employees and the presentation will be made available as a video and as a report.



Topics in the Barometer 2024

Survey of the carbon footprint: our first serve

With great care, we have begun **to systematically collect our carbon footprint**. We have made a conscious decision to start today – with all the limits and assumptions – rather than wait any longer for "perfect data". Because our aim is to get better step by step.

How did we proceed?

We used a variety of internal data sources that were not originally intended for carbon capture, including project management tools such as our test studio Planner, HubSpot or panel lists. In addition, we carried out manual research to identify suitable emission factors (CO₂ equivalents) and integrate them into our calculations. Where we lacked exact information, we made **transparent assumptions** – for example, in terms of participants' travel routes, consumables or waste separation at some locations.

Examples:

- Flat-rate travel routes (Ø 17.2 km) with differentiation by means of transport and country
- In case of missing information on the product quantity: estimates based on the session duration per project
- Quantity estimates of neutralising foods and palette cleansers (e.g., toast, cucumbers, water)
- Consideration of office supplies, company cars, business trips and home office
- ...

To be on the safe side, we have built in conservative buffers in all calculation steps.

This means that our values are deliberately set too high rather than too low.

Survey of the carbon footprint: our plan for the future

Where do we reach our limits?

Of course, there are still limitations to initial data collection. Currently we are missing, for example:

- Detailed data on climate impacts, e.g. packaging, IT equipment and online activities
- Information on the shipment of test products by our customers themselves
- Complete business travel data (e.g., exact mileage)
- Exact waste separation at some locations
- Uniform and up-to-date emission factors for all materials and processes
- ...

Our outlook

We do not see these challenges as a weakness, but as a **clear roadmap for the future**. Our goal is to significantly improve data collection in the coming years, expand our systems accordingly and increase the quality of the results step by step.

This will not only make our carbon footprint more precise, but also a **strategic control instrument** for real climate impact.

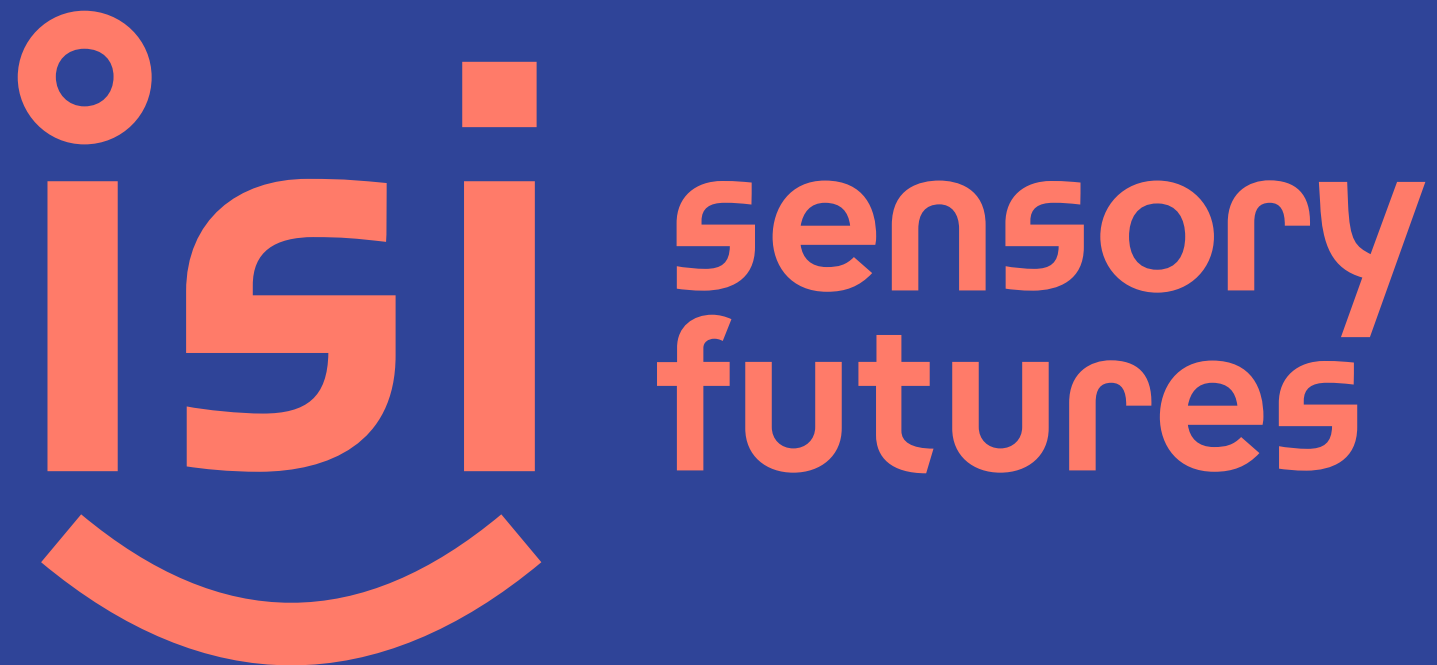
Survey of the carbon footprint: concrete examples

Here we would like to **use selected examples** to show transparently how our calculations were made – **openly, comprehensibly** and with the aim of becoming even more accurate in the future.

For our own locations, which mostly consist of laboratories and offices, we are know of the consumption levels of water, electricity and gas. However, this does not apply to the worldwide locations of our partners. Therefore, we have divided the consumption from one of our sites across the projects that ran there in 2024 and used these values as the basis for calculating consumption for all projects at all international locations. As already mentioned, however, we have used a higher conversion factor in CO₂e here.

For all projects in which products are tasted or tested, a certain buffer is always planned for the number of products required. That's generally about 20%, give or take. Accordingly, we added a flat rate of 20% to the product quantities per project in our calculations. It is even more difficult for us to understand how much of the products were ultimately consumed and how much of the rest ends up in the trash. We have also estimated this product waste at 20% and, depending on the product category, added it to our assumptions for organic or residual waste.

We also wanted to take into account the CO₂ emissions caused by the buildings or premises and renovation measures at our sites. However, this was not measured or estimated at the time of the construction work. Accordingly, we researched how much CO₂ would have been produced by the construction and renovation of the sites and assumed this value.



isi | Ascherberg 2
DE-37124 Rosdorf (Göttingen)



+ 49 551-499 74 0



mail@isi-insights.com



www.isi-insights.com



linkedin.com/company/isi-insights



@isiinsights